



City of Boston and County of Suffolk

AUDITING DEPARTMENT

ANNUAL REPORT

For the Fiscal Year Ending
December 31, 1942



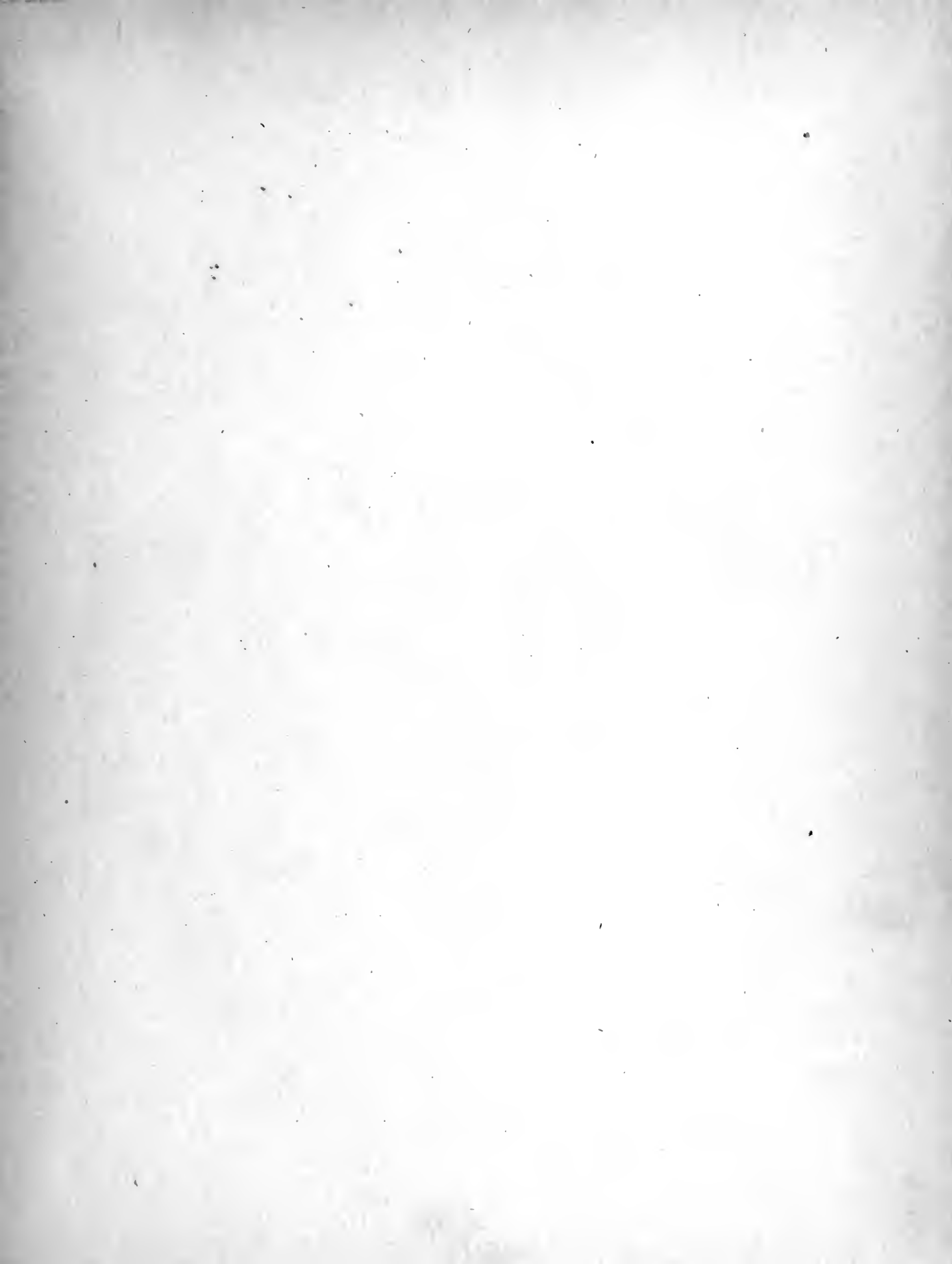
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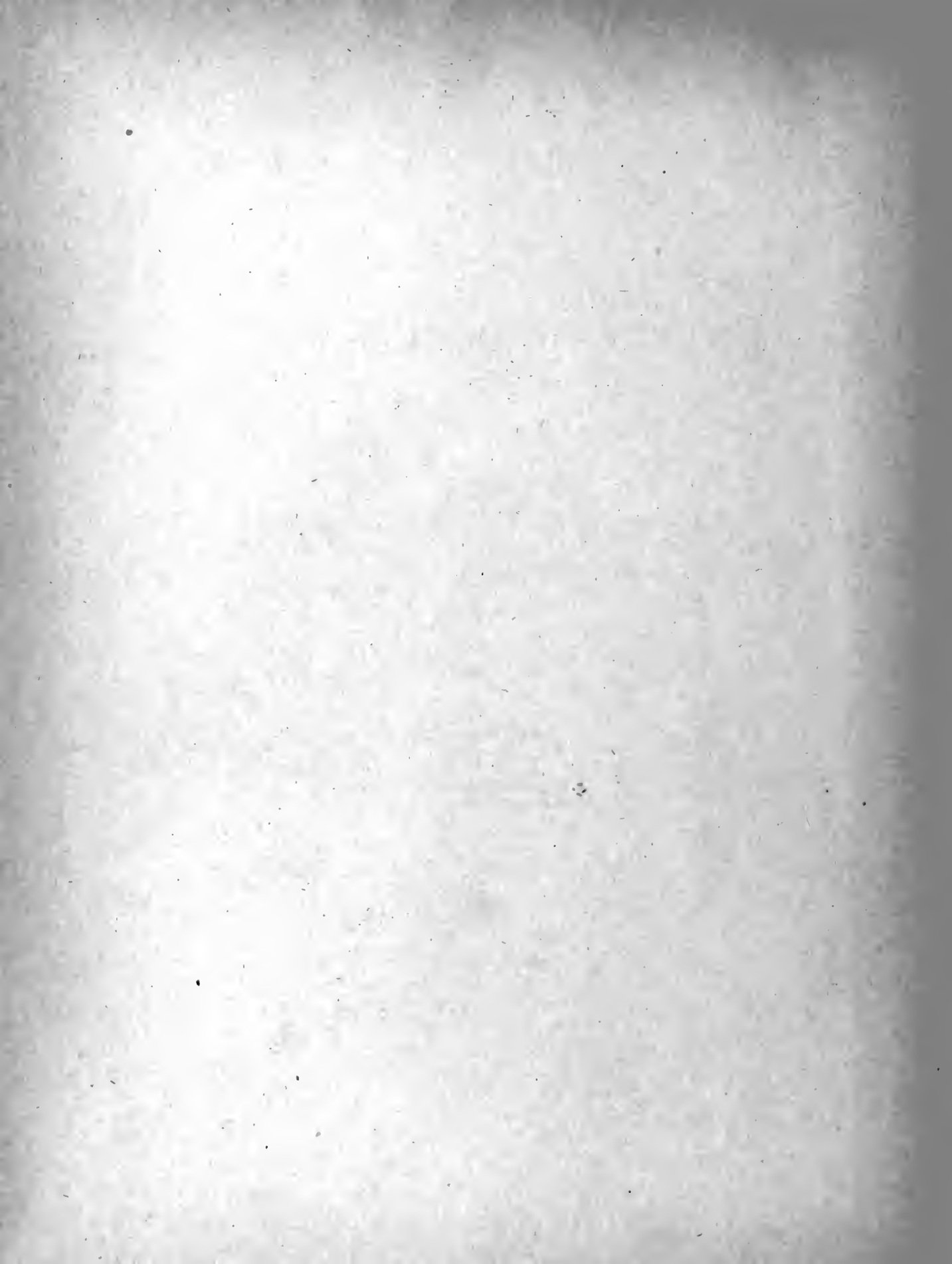


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City of Boston and County of Suffolk

AUDITING DEPARTMENT

ANNUAL REPORT

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December 31, 1942



CITY OF BOSTON
PRINTING DEPARTMENT
1943

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CITY OF BOSTON
AUDITING DEPARTMENT
CITY HALL

January 1, 1943.

HON. MAURICE J. TOBIN,
Mayor of the City of Boston.

SIR: In compliance with the provisions of chapter 3, section 24, and chapter 6, section 8, of the Revised Ordinances of 1925, I herewith submit my report of the receipts and expenditures of the City of Boston and County of Suffolk for the year commencing January 1, 1942, and ending December 31, 1942, together with miscellaneous financial tables and statistics.

The following comments are made in connection with the outstanding changes in financial conditions which have taken place during 1942:—

Cash Operations.

During 1942, revenues available for ordinary maintenance and current operation purposes totalled \$78,490,299.86, while actual expenditures for said purposes totalled \$78,452,071.02. The various elements contributing to these totals are shown in Exhibit B-2. It is interesting to note that this is the fifth consecutive year in which general revenue cash receipts have been in excess of expenditures.

Debt Operations.

During 1942, the outstanding debt of the City was reduced \$5,905,313.29. This reduction added to similar decreases made in the previous four years represents a total reduction of \$26,004,347.36 in five years. The details of the reduction made during 1942 are shown in the following table:—

	Dec. 31, 1941	Dec. 31, 1942	Reduction
Gross Funded Debt	\$148,520,600.00	\$143,044,450.00	\$5,476,150.00
Loans in Anticipation of Revenue	9,500,000.00	11,000,000.00	*1,500,000.00
Tax Title Loans	6,127,288.15	4,198,124.86	1,929,163.29
	<u>\$164,147,888.15</u>	<u>\$158,242,574.86</u>	<u>\$5,905,313.29</u>
Sinking Funds	24,441,309.73	24,297,141.17	144,168.56
Net Over-All Debt	<u>\$139,706,578.42</u>	<u>\$133,945,433.69</u>	<u>\$5,761,144.73</u>

* Increase.

Departmental Maintenance Expenditures.

Departmental expenditures chargeable to budget appropriations during 1942 totalled \$58,985,922.21, or \$866,623.75 less than similar expenditures in 1941. The following table reflects a two-year comparison of expenditures in the various budget categories:—

	1941	1942
<i>Ordinary Maintenance:</i>		
City Departments	\$25,756,485.81	\$26,052,728.38
School Department	16,054,574.62	15,979,382.88
County Departments	3,632,921.81	3,593,041.45
	<u>\$45,443,982.24</u>	<u>\$45,625,152.71</u>
Welfare and Relief	* 11,514,714.08	* 10,602,860.36
W. P. A. Project Contributions	2,128,959.68	1,102,240.40
Federal Stamp Plan Installation	250,000.00	—
Snow Removal	514,889.96	233,360.08
Emergency Compensation Allotments	—	1,302,540.02
Civilian Defense Activities	—	119,768.64
	<u>\$59,852,545.96</u>	<u>\$58,985,922.21</u>

* Revolving fund expenditures for purchase of Federal Food Stamps excluded.

Miscellaneous Items.

Tax Collections.— In 1942, collections of current real and personal property taxes represented 85½ per cent of the tax levy. This represented an improvement of 2.4 per cent over 1941 collections and represents the highest percentage to be established in the past fifteen years.

Water Service Operations.— For the fifth consecutive year receipts of the Water Service in 1942 exceeded expenditures, the actual surplus from operations being \$1,234,031.03. This represents an increase of approximately one half million dollars over the 1941 surplus. An increase of \$324,362.64 in receipts from water rates and a reduction of \$198,374.25 in Water Service Maintenance expenditures were the factors contributing to this improvement.

Sumner Traffic Tunnel Operations.— In 1942, expenditures for maintenance and debt requirements of the Traffic Tunnel exceeded receipts from tunnel tolls by \$364,073.40. This represents an increase of \$205,342.00 over the deficit for the previous year and is directly attributable to the falling-off in motor vehicle traffic because of gasoline rationing and other war regulations. Income from tunnel tolls during 1942 was \$119,250.61 less than in the previous year and maintenance expenditures were increased \$86,091.39. This increase was caused by the payment of emergency compensation allotments to Tunnel employees and increased payments to the Sinking Fund Commission.

Conclusion.

The form of this report follows closely that recommended by the National Committee on Municipal Accounting. Under the present accounting procedure of the City, accounts are maintained on a modified accrual basis. Taxes and accounts receivable are accrued for balance sheet and control purposes but are not reflected on the receipts of the City until collected.

Respectfully,

CHARLES J. FOX,
City Auditor and Auditor of the County of Suffolk.

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SECTION A
CONSOLIDATED STATEMENTS

EXHIBIT A-1
City of Boston and County of Suffolk
CONSOLIDATED BALANCE SHEET — ALL FUNDS
December 31, 1942

ASSETS										Total
Cash on hand and in depositories	\$15,674,412.94
Taxes Receivable	14,378,777.85
Accounts Receivable	12,143,288.60
Recoverable Expenditures	1,356,973.51
Bonds Authorized and Unissued	1,310,000.00
Assessments Apportioned but not due	3,904.89
Investments	83,440,243.86
Amount to be provided for Retirement of Debt	124,550,183.11
Total Assets	<u><u>\$252,857,784.76</u></u>
LIABILITIES, RESERVES AND SURPLUS										
Temporary Loans	\$11,000,000.00
Appropriation Balances	2,975,990.83
State Assessments — overestimate	48,323.40
Debt due and unpaid	113,000.00
Revenues available when collected	12,147,193.49
Trust Funds	61,518,793.86
Improvements authorized	1,310,000.00
Bonds Payable	143,044,450.00
Tax Title Loans Payable	4,198,124.86
Reserves	9,611,252.16
Surplus	6,890,656.16
Total	<u><u>\$252,857,784.76</u></u>

EXHIBIT A-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
CONSOLIDATED BALANCE SHEET — ALL FUNDS
DECEMBER 31, 1942

General Revenue Funds (Exhibit B-1)	Special Revenue Funds (Exhibit C-1)	Capital Improvement Funds (Exhibit D-1)	Debt and Sinking Funds (Exhibit E-1)	Trust Funds (Exhibit F-1)
\$6,554,996.93	\$2,455,838.03	\$769,911.52	\$2,375,691.17	\$3,517,975.29
14,378,777.85				
1,806,759.13	9,531,686.57	75.00	733,493.56	71,274.34
992,900.11	364,073.40			
3,904.89		1,310,000.00		
			21,921,450.00	61,518,793.86
			124,550,183.11	
<u>\$23,737,338.91</u>	<u>\$12,351,598.00</u>	<u>\$2,079,986.52</u>	<u>\$149,580,817.84</u>	<u>\$65,108,043.49</u>
\$11,000,000.00				
1,102,670.35	\$716,993.43	\$769,911.52		\$386,415.53
48,323.40				
	113,000.00			
1,810,664.02	9,531,686.57	75.00	\$733,493.56	71,274.34
				61,518,793.86
		1,310,000.00		
			143,044,450.00	
			4,198,124.86	
5,910,160.96	569,531.44			3,131,559.76
3,865,520.18	1,420,386.56		1,604,749.42	
<u>\$23,737,338.91</u>	<u>\$12,351,598.00</u>	<u>\$2,079,986.52</u>	<u>\$149,580,817.84</u>	<u>\$65,108,043.49</u>

EXHIBIT A-2
City of Boston and County of Suffolk
CONSOLIDATED RECEIPTS, EXPENDITURES AND BALANCES STATEMENT
Fiscal Year Ended December 31, 1942

	Grand Totals	General Revenue Funds		
		City and County	Schools	Debt and Interest Requirements
Cash Balances, January 1, 1942	\$8,751,856.80	\$3,206,369.48	\$296,560.03	\$46,408.92
RECEIPTS AND TRANSFERS				
Taxes	59,141,252.99	32,924,695.19	15,217,610.22	10,998,947.58
Tax Titles and Possessions	1,929,163.29			
Departmental Revenues — Regular	9,869,521.04	8,843,739.10	1,004,614.89	18,127.89
Revenues Reserved for Special Objects	3,907,887.61	2,174,957.03		
Distributions by Commonwealth	9,089,603.76	8,957,378.85	132,224.91	
Revenue Anticipation Loans	32,000,000.00	32,000,000.00		
Civilian Defense Loan	225,000.00			
Municipal Relief Loan	2,964,350.00	2,945,086.04	19,263.96	
Emergency Fuel Loan	100,000.00	100,000.00		
Funding Loans	1,000,000.00	1,000,000.00		
Federal Welfare Grants	4,031,198.73			
Sinking Fund Commission Payments	1,799,223.39			1,799,223.39
Rapid Transit Rentals	2,752,715.44			
Trust Fund Income, Maturities, etc.	3,221,424.70			
Revenue Departments	7,100,935.78			
Loans for Permanent Improvements	650,000.00			
P. W. A. Grant Payments	4,632.51			
Total Receipts	\$139,786,909.24	\$88,945,856.21	\$16,373,713.98	\$12,816,298.86
Transfers and Adjustments	1,258,094.82	584,797.19		639,584.02
Total Receipts and Transfers	\$141,045,004.06	\$89,530,653.40	\$16,373,713.98	\$13,455,882.88
Cash Funds Available for Payments in 1942,	\$149,796,860.86	\$92,737,022.88	\$16,670,274.01	\$13,502,291.80
PAYMENTS AND TRANSFERS				
Departmental Operating Expenses	\$58,756,158.39	\$42,407,093.45	\$16,349,064.94	
Debt Redemption and Interest Payments	13,187,540.72			\$13,164,818.34
State Tax and Assessments	3,467,380.04	3,467,380.04		
Metropolitan District Assessments	858,458.15	531,235.96		327,222.19
Boston Elevated Railway Rental Deficits	281,875.36	281,875.36		
Boston Retirement System	2,379,674.15	2,379,674.15		
Refunds	3,918,707.36	3,918,707.36		
Sumner Traffic Tunnel Deficit	158,731.40	158,731.40		
Payments from Special Reserved Accounts	4,022,175.55	2,648,265.13	7,387.25	
Revenue Departments	3,135,820.52			
Metropolitan Water Assessment	2,906,978.76			
Revenue Anticipation Loans	30,500,000.00	30,500,000.00		
Tax Title Loans, Redemption of	1,929,163.29			
Federal Welfare Grants	4,015,751.11			
Rapid Transit Interest and Sinking Funds	2,540,795.37			
Civilian Defense Activities	164,259.20			
Capital Outlays	1,335,329.43	199,422.58		
Trust Fund Disbursements, Investments, etc.	4,098,758.07			
Total Payments	\$137,657,556.87	\$86,492,385.43	\$16,356,452.19	\$13,492,040.53
Transfers and Adjustments	1,258,094.82	11,979.62	1,733.99	
Total Payments and Transfers	\$138,915,651.69	\$86,504,365.05	\$16,358,186.18	\$13,492,040.53
Cash Balances, December 31, 1942	\$10,881,209.17	\$6,232,657.83	\$312,087.83	\$10,251.27

EXHIBIT A-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
CONSOLIDATED RECEIPTS, EXPENDITURES AND BALANCES STATEMENT
FISCAL YEAR ENDED DECEMBER 31, 1942

Special Revenue Funds		Capital Improvement Funds		Trust Funds (Under Control of Treasurer)
Maintenance	Debt and Interest Requirements	Regular	P. W. A.	
\$1,338,515.71	\$454,489.09	\$1,146,174.14	\$23,284.19	\$2,240,055.24
	1,929,163.29			
	114.43			2,924.73
1,588,820.21	114,714.19	21,896.18		7,500.00
		225,000.00		
4,031,198.73				
	2,752,715.44			
3,955,381.59	3,145,554.19			3,221,424.70
		650,000.00		
		832.51	3,800.00	
\$9,575,400.53	\$7,942,261.54	\$897,728.69	\$3,800.00	\$3,231,849.43
11,900.68		20,078.94	1,733.99	
\$9,587,301.21	\$7,942,261.54	\$917,807.63	\$5,533.99	\$3,231,849.43
\$10,925,816.92	\$8,396,750.63	\$2,063,981.77	\$28,818.18	\$5,471,904.67
			\$22,722.38	
\$1,251,808.98	\$114,714.19			
1,981,443.66	1,154,376.86			
915,801.43	1,991,177.33			
	1,929,163.29			
4,015,751.11	2,540,795.37			
		\$164,259.20		
		1,134,172.86	1,733.99	
				\$4,098,758.07
\$8,164,805.18	\$7,730,227.04	\$1,298,432.06	\$24,456.37	\$4,098,758.07
871,615.58	100,081.72			272,683.91
\$9,036,420.76	\$7,830,308.76	\$1,298,432.06	\$24,456.37	\$4,371,441.98
\$1,889,396.16	\$566,441.87	\$765,549.71	\$4,361.81	\$1,100,462.69

SCHEDULE A-1
City of Boston and County of Suffolk
DETAIL OF CASH BALANCES IN TREASURY
December 31, 1942

General Revenue Funds:

City Budget	\$823,633.47
County Budget	62,369.03
State Assessments — excess of estimate over payments	48,323.40

Miscellaneous:

Boston Elevated Deficits	\$2,357,315.99
Installation of Federal Surplus Commodity Stamp Plan	96,490.00
Special Overlay Reserve, Chapter 225, Acts of 1941	797,741.87
Unliquidated Reserve 1941	5,367.00
Unliquidated Reserve 1942	47,676.39

Park Department:

South Boston District Headquarters, Establishment of Common and Parks in Existence on January 12, 1887, Maintenance and Improvement of	3,500.00
Cemetery Division, Maintenance and Improvement of	130.07
Emergency Fuel Loan	1,646.68
	74,508.37

3,384,376.37

Free Cash:

Temporary Loans Outstanding December 31, 1942	\$11,000,000.00
Cumulative Cash Deficit, December 31, 1942	8,893,230.15

	\$2,106,769.85
Net Charges — Liquidation of closed banks	192,814.29

Excess over requirements	1,913,955.56
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School Budget	\$30,141.46
Schools — Unexpended appropriation balances	320,564.46

	\$350,705.92
Less Deficit in Estimated Revenue	38,618.09

312,087.83

Accrued interest on city debt	\$1,060.97
Premiums on city loans	9,190.30

10,251.27

Total General Revenue Funds Cash (Exhibit A-1)	\$6,554,996.93
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Special Revenue Funds:

Income Departments:

Water Service	\$1,305,742.15
Water Service, Sales of Property	9,200.00
Water Service, Deposit Account	2,638.00
Printing Department	34,080.87
Foreclosed Real Estate Division	80,563.54
House of Correction, Industries	5,775.62
Unliquidated Reserve, 1941	894.05
Unliquidated Reserve, 1942	1,473.11

	\$1,440,367.34
Less: Advance Sumner Tunnel Deficit	364,073.40

1,076,293.94

Rapid Transit Interest and Sinking Fund Account	566,441.87
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SCHEDULE A-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
DETAIL OF CASH BALANCES IN TREASURY
DECEMBER 31, 1942

Federal Grants:

Aid to Dependent Children	\$23,258.65
Aid to Dependent Children — Administrative Expenses	1,062.79
Old Age Assistance	1,358.11
Old Age Assistance — Administrative Expenses	4,155.87

Health Department:

Health Education No. 1	\$11.38
Health Education, No. 2	2,390.59
Social Disease Control No. 1	1,748.78
Social Disease Control No. 2	7,973.83
	<hr/>
	12,124.58

School Committee:

War Production Program No. 1	101,927.02
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\$143,887.02

Miscellaneous:

City Hospital, Unclaimed Money	\$489.05
Collecting Department, Suspense Account	849.85
Debt Drawn for but Unpaid	113,000.00
Duplicates and Overpayments	161,805.79
Interest Tailings	8,562.55
Park Department, Suspense Account	4,653.71
Pay Roll Tailings Account	69,898.91
Protested Assessments	840.39
Sales of City Property — General	81,905.33
Street Openings Account	9,286.03
Tellers' Adjustment Account	1,920.65
Unclaimed Money	12,955.52
Sales of City Property — Schools	909.00
Municipal Advertising	888.92
Payroll Deductions for Purchase of Defense Bonds	201,249.50
	<hr/>
	669,215.20

Total Special Revenue Funds Cash (Exhibit A-1) \$2,455,888.03

Capital Improvement Funds:

Regular Outlays:

Automatic Traffic Control Signals in various sections of the city	\$54,181.92
New Fire Stations and Addition to and Improvement of Existing Fire Stations	27,602.25

Park Department:

Airport Improvements	169.02
Park and Playground, Improvements, etc.	15,228.75
Playgrounds, Establishment and Extension of	6,016.05
Tenean Beach, Purchase and Improvement of Beach Land	5,866.97

Public Buildings Department:

Gymnasium, South Boston, Establishment of	44,603.50
-----------------------------------------------------	-----------

Public Works Department:

Bridges, Construction of	172,437.62
Public Ways, Construction of	14,186.73
Sewerage Works	78,674.75

Street Laying-Out Department:

Highways, Making of	84,218.67
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SCHEDULE A-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
DETAIL OF CASH BALANCES IN TREASURY
DECEMBER 31, 1942

Transit Department:

Arlington Station	\$1,782.80
Boston Tunnel and Subway	8,240.41
Boylston Street Subway	3,231.50
Boylston Street Subway — Chapter 394, Acts of 1930	6,986.15
Cambridge Connection	10,511.17
Dorchester Rapid Transit	18,882.79
Dorchester Tunnel	4,216.95
East Boston Tunnel Alterations	803.85
East Boston Tunnel Alterations, Acts of 1924	2,528.32
East Boston Tunnel Extension	4,227.95
Huntington Avenue Subway — Acts of 1937 and 1938	44,500.37
Huntington Avenue Underpass — Chapter 395, Acts of 1938	13,800.49
Hyde Park Street Railway	534.19
Traffic Tunnel	11,258.18
Tremont Street Subway Alterations, Acts of 1924	20,769.25
Civilian Defense Activities	108,795.40

County of Suffolk:

Jail Improvements	1,293.71
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P. W. A. Outlays:

Schools:

Robert Gould Shaw School, Gymnasium, Assembly Hall and Incidental Additions	4,361.81
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Total Capital Improvement Funds Cash (Exhibit A-1)	\$769,911.52
--------------------------------------------------------------	--------------

Sinking Funds:

City Debt	\$156,453.28
Rapid Transit Debt	863,916.65
Traffic Tunnel Debt	150,571.82
Moneys for Reduction of Debt	1,204,749.42

Total Sinking Funds Cash (Exhibit A-1)	2,375,691.17
--------------------------------------------------	--------------

Trust Funds:

Appropriation Balances	\$386,415.53
Balances held for Investment	713,666.01
Daniel Preston Lot Claim	381.15
	<hr/>
	\$1,100,462.69
Boston Retirement Board	2,341,004.96
Teachers' Retirement Fund	15,718.24
Permanent School Pension Fund	53,903.52
Franklin Fund	6,885.88

Total Trust Funds Cash (Exhibit A-1)	3,517,975.29
------------------------------------------------	--------------

Total Cash Balance (Exhibit A-1)	\$15,674,412.94
--------------------------------------------	-----------------

Total Cash Balance (as above)	\$15,674,412.94
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Less: Sinking Funds	\$2,375,691.17
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Trust Funds in Treasurer's Custody	2,417,512.60
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	4,793,203.77
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Operating Cash Balance (Exhibit A-2)	\$10,881,209.17
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SECTION B
GENERAL REVENUE FUNDS

EXHIBIT B-1
City of Boston and County of Suffolk
BALANCE SHEET — GENERAL REVENUE FUNDS
December 31, 1942

ASSETS		
Cash in Treasury		\$6,554,996.93
Accounts Receivable:		
Taxes:		
Levies of 1934 and Prior	\$623,665.22	
Levy of 1935	91,108.31	
Levy of 1936	375,932.98	
Levy of 1937	348,735.85	
Levy of 1938	358,998.46	
Levy of 1939	1,144,550.46	
Levy of 1940	1,135,855.43	
Levy of 1941	1,900,022.03	
Levy of 1942	8,399,804.16	
		<hr/>
Street Watering Taxes		14,378,672.90
		104.95
Motor Vehicle Excise Taxes:		
Levies of 1941 and Prior	\$1,205,088.35	
Levy of 1942	124,371.73	
		<hr/>
		1,329,460.08
Special Assessments:		
Moth Taxes:		
Levies of 1941 and Prior	\$484.94	
Levy of 1942	578.00	
		<hr/>
		1,062.94
Added to Taxes:		
Sidewalk 1942 and Prior		2,620.85
Unapportioned:		
Sidewalk 1942 and Prior		13,390.06
Assessments Apportioned but not due:		
Sidewalk		3,904.89
Departmental Commitments:		
City	\$423,425.77	
County	4,128.20	
Public Service Enterprises	32,671.23	
		<hr/>
		460,225.20
Assessors' Abatements in Excess of Overlay Accounts:		
Levy of 1938	\$375,923.87	
Levy of 1939	521,074.52	
Levy of 1940	95,901.72	
		<hr/>
		992,900.11
Total		<hr/> <hr/>
		\$23,737,338.91

EXHIBIT B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
BALANCE SHEET — GENERAL REVENUE FUNDS
DECEMBER 31, 1942

LIABILITIES AND RESERVES

Temporary Loans:		
In Anticipation of Revenue		\$11,000,000.00
Appropriation Balances:		
City Budget	\$999,908.59	
School Budget	30,141.46	
County Budget	62,369.03	
Debt Requirements	10,251.27	
		1,102,670.35
State Assessments — overestimate		48,323.40
Reserved Accounts:		
Taxes — To be refunded	\$269,687.58	
Boston Elevated Deficits	2,357,315.99	
Unliquidated Reserve — 1941	5,367.00	
Unliquidated Reserve — 1942	47,676.39	
		2,680,046.96
Overlays Reserved for abatements:		
Levies of 1930 and Prior	\$285,750.47	
Levy of 1941	448,445.67	
Levy of 1942	1,698,175.99	
		2,432,372.13
Special Overlay Reserve — Chapter 225, Acts of 1941		797,741.87
Revenue available when collected:		
Motor Vehicle Excise Tax	\$1,329,460.08	
Special Assessments	20,978.74	
Departmental Commitments	460,225.20	
		1,810,664.02
Surplus Receipts (Available for appropriation):		
School Committee		281,946.37
Surplus Revenue (See Schedule B-5)		3,583,573.81
Total		<u>\$23,737,338.91</u>

EXHIBIT B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Estimated Revenues and Expenditures Compared with Actual
Fiscal Year Ended December 31, 1942

REVENUES				
	Adjusted Tax Levy Estimate	Actual Receipts		
DEPARTMENTAL REVENUES:				
City Departments — Actual Receipts		\$2,154,088.66	\$10,627,669.37	
Less:— Revenues Credited to Appropriations		12,127.89		
Accrued Interest Credited to Appropriations		4,942.72		
Refunds			2,171,159.27	
	\$8,271,846.95		\$381,939.08	\$8,456,510.10
County Departments — Actual Receipts			3,144.01	
Less:— Refunds				
	400,000.00			378,795.07
Reimbursement from State:				
Port Authority	25,152.89			25,152.89
Court House Maintenance	110,000.00			24,889.69
Metropolitan Planning Board — Refund				151.73
	\$8,806,999.84			\$8,885,499.48
SCHOOL SURPLUS AND INCOME:				
Actual Receipts		\$982,614.89		
School Surplus, January 1, 1942		223,602.41		
			\$1,206,217.30	
Less: "Damages by Dogs"		\$7,387.25		
Refund		5.00		
			7,392.25	
Add:— Deficit in Estimated Receipts	1,237,443.14		\$1,198,825.05	1,237,443.14
			38,618.09	
POLL TAXES:				
Collections on 1942 Assessments		\$196,106.00		
Collections on Prior Years' Assessments		32,823.10		
	508,040.00			228,929.10
CORPORATION TAX	1,315,768.46			2,094,242.41
INCOME TAX	3,661,040.17			4,368,104.85
STATE HIGHWAY FUND DISTRIBUTION	2,007,371.40			2,007,371.40
SUMNER TUNNEL REIMBURSEMENT	100,000.00			100,000.00
TAX TITLE INTEREST REFUND	44,829.01			44,829.01
REIMBURSEMENT IN LIEU OF TAXES	53,953.51			66,409.72
MOTOR VEHICLE EXCISE TAXES:				
Collections on 1942 Assessments		\$795,478.86		
Collections on Prior Years' Assessments		44,625.07		
			\$840,103.93	
Less:— Refunds			4,868.16	
	800,000.00			835,235.77
MUNICIPAL RELIEF LOAN	2,964,350.00			2,964,350.00
EMERGENCY FUEL LOAN	100,000.00			100,000.00
OVERLAY FUNDING LOAN CREDITS				386,675.00
OVERLAY DEFICITS APPROPRIATED				991,922.77
PROPERTY TAXES ASSESSED IN 1942	57,799,686.92			51,678,471.19
PROPERTY TAXES ASSESSED IN PRIOR YEARS:				
Collections on Prior Years' Assessments		\$6,393,688.26		
Less:— Refunds		3,905,686.96		
				2,488,001.30
TAXES PAID IN 1941 IN ADVANCE OF 1942 LEVY				133.83
STATE TAX UNDER-ASSESSMENT — 1941:				
Appropriation in Excess of State Tax Requirement	12,550.82			12,550.82
TRANSFER FROM OTHER FUNDS:				
Franklin Park Improvements (Special)	130.07			130.07
Total	\$79,412,163.34			\$78,490,299.86
Income and Credits Utilized in Tax Levy		\$79,412,163.34		
Actual Maintenance Receipts		78,490,299.86		
Deficit of Actual Receipts under Estimate			\$921,863.48	
Total Tax Levy Appropriations and Warrants		\$79,412,163.34		
Actual Expenditures		78,452,071.02		
Unexpended Balances			960,092.32	
Operating Surplus — 1942			\$38,228.84	

EXHIBIT B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
ESTIMATED REVENUES AND EXPENDITURES COMPARED WITH ACTUAL
FISCAL YEAR ENDED DECEMBER 31, 1942

EXPENDITURES

	Adjusted Tax Levy Estimate	Actual Payments	
CITY MAINTENANCE:			
Gross Expenditures.....		\$41,086,645.88	
Balances Credited to 1943 Appropriations.....		1,038,410.44	
		\$42,125,056.32	
Trust Fund Income Appropriated for Maintenance.....	\$272,683.91		
Balances Carried Forward from 1941.....	831,727.21		
Revenue Credited to Appropriations.....	2,154,088.66		
Actual Tax Levy Estimate.....	\$39,695,142.79	3,258,499.78	
Less:— Net Transfers from.....	12,616.93		
	\$39,682,525.86		\$38,866,556.54
COUNTY MAINTENANCE:			
Gross Expenditures.....		\$3,661,749.27	
Balances Credited to 1943 Appropriations.....		76,910.57	
		\$3,738,659.84	
Balances Carried Forward from 1941.....	\$22,741.38		
Revenue Credited to Appropriations.....	10,302.93	33,044.31	
Actual Tax Levy Estimate.....	\$3,827,426.04		
Add:— Net Transfers to.....	767.38		
	3,828,193.42		3,705,615.53
SCHOOL MAINTENANCE:			
Gross Expenditures.....		\$16,349,064.94	
Balances Credited to 1943 Appropriations.....		30,141.46	
Unexpended Balances Available for 1943 Appropriations.....		320,564.46	
Transfer to "Addition to the M. J. Perkins School" (Non-Revenue).....		1,733.99	
		\$16,701,504.85	
Transfer for "Pensions to Teachers".....	\$22,000.00		
Pension Revenue from State.....	132,224.91		
Balances Carried Forward from 1941.....	72,957.62	227,182.53	
	16,474,322.32		16,474,322.32
DEBT REQUIREMENTS:			
Gross Expenditures — Tax Supported Debt.....		\$13,164,818.34	
Balances Credited to 1943 Appropriations.....		10,251.27	
		\$13,175,069.61	
Balances Carried Forward from 1941.....		\$46,408.92	
Revenue Credited to Appropriations.....		12,127.89	
Receipts from Sinking Fund Commission.....		1,805,223.39	
Transfer from Water Income.....		639,584.02	
Premium on Permanent Loans.....		9,190.30	
		2,512,534.52	
	10,684,080.20		10,662,535.09
PENSION ACCUMULATION FUND:			
Gross Expenditures.....		\$2,379,674.15	
Less:— Pension Revenue from State.....		226,227.15	
	2,153,447.00		2,153,447.00
SUMNER TRAFFIC TUNNEL DEFICIT.....	158,731.40		158,731.40
STATE TAX AND ASSESSMENTS:			
State Tax.....		\$3,325,050.00	
Miscellaneous Assessments.....		142,330.04	
		\$3,467,380.04	
Add:— Reserve for Over-Assessment.....		48,322.10	
	3,515,702.14		3,515,702.14
METROPOLITAN DISTRICT ASSESSMENTS:			
Actual Expenditures.....		\$858,458.15	
Add:— Reserve for Over-Assessment.....		1.30	
	858,459.45		858,459.45
BOSTON ELEVATED RAILWAY DEFICITS:			
Appropriated and Reserved.....	\$44,320.19		\$44,320.19
Gross Expenditures.....		\$128,659.01	
Less:— Balance carried forward from 1941.....		73,396.39	
	55,262.62		55,262.62
OVERLAY DEFICITS APPROPRIATED.....	991,922.77		991,922.77
BOYLSTON STREET SUBWAY — Rental Deficit.....	85,641.59		85,641.59
HUNTINGTON AVENUE SUBWAY — Rental Deficit.....	67,574.76		67,574.76
TRANSFERS TO OTHER FUNDS:			
City Record, Publication of (Special).....	11,900.68		11,900.68
Reconstruction of Streets (Non Revenue).....	78.94		78.94
Total.....	\$79,412,163.34		\$78,452,071.02
Accumulated Deficit, January 1, 1942.....		\$8,931,458.99	
Less:— Operating Surplus — 1942.....		38,228.84	
Accumulated Deficit, December 31, 1942.....		\$8,893,230.15	

EXHIBIT B-3
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Appropriations, Expenditures and Balances
Fiscal Year Ended December 31, 1942

DEPARTMENT OR ACTIVITY	Balances from 1941	Credits	
		Revenue Received	Appropriations
CITY BUDGET			
Art Department			\$407.00
Assessing Department	\$7.31		314,217.69
Auditing Department			87,418.20
Boston Port Authority			48,511.48
Boston Retirement Board			33,288.26
Boston Traffic Commission			142,573.57
Budget Department			14,083.00
Building Department	112.93		175,268.93
Board of Appeal			12,940.60
Board of Examiners			5,231.60
City Clerk Department			44,742.50
City Council			87,545.00
City Council Proceedings			10,250.00
City Documents			10,000.00
City Planning Board			28,479.30
Collecting Department	4.10		133,639.63
Election Department			257,303.13
Finance Commission			50,000.00
Fire Department			4,018,938.00
Wire Division			88,209.15
Health Department			906,742.51
Health Unit Facilities, Dorchester District, Estab- lishment of			15,000.00
Hospital Department			3,424,300.00
Sanatorium Division	5,537.81		683,918.00
Institutions Department:			
Central Office	171.76		44,198.60
Child Welfare Division	3,210.30		355,650.88
Long Island Hospital	26,143.97		772,699.27
Long Island Hospital, Men's Dormitory, Establish- ment of	13.91		
Long Island Hospital, Special Improvements and Repairs	54,010.99		7,000.00
Steamer "Stephen J. O'Meara"	15,320.50		41,473.96
Law Department	33.27		175,385.97
Library Department			1,274,380.00
Central Library Building Roof, Construction, etc.	20,000.00		105,000.00
Licensing Board			57,594.85
Market Department			15,668.17
Mayor, Office Expenses			89,705.00
Park Department			894,361.10
Head House, South Boston, Repairs, etc.			25,000.00
Head House Pier, South Boston, Repairs, etc.			20,000.00
South Boston District Headquarters, Establishment of	3,500.00		
Cemetery Division			42,226.00
Cemetery Division, Maintenance and Improvement of			
Common and Parks, Maintenance and Improvement of			
Police Department	2,044.06		5,964,755.00
Public Buildings Department			459,187.00
Public Welfare Department:			
Central Office	236,561.18		7,493,445.00
Temporary Home	483.29		9,820.00
Wayfarers' Lodge	279.30		11,467.00

EXHIBIT B-3

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS

SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES

FISCAL YEAR ENDED DECEMBER 31, 1942

Loans	Transfers (Schedule B-6)		Total Amounts Available	Expenditures (Schedule B-2)	Balances	
	To	From			Carried Forward to 1943	Remaining In Treasury
			\$407.00	\$400.60		\$6.40
		\$3,233.80	310,991.20	301,699.12		9,292.08
		1,453.98	85,964.22	85,287.29		676.93
		5,125.27	43,386.21	37,668.10		5,718.11
			33,288.26	33,029.02		259.24
		1,644.79	140,928.78	132,404.42		8,524.36
		484.71	13,598.29	11,203.21		2,395.08
			175,381.86	173,948.29		1,433.57
			12,940.60	9,179.98		3,760.62
			5,231.60	5,179.61		51.99
			44,742.50	42,383.94		2,358.56
\$2,022.56			89,567.56	86,849.41		2,718.15
			10,250.00	10,068.26		181.74
4,500.00	246.96		14,253.04	14,253.04		
			28,479.30	25,561.10		2,918.20
			133,643.73	119,923.08		13,720.65
			257,303.13	253,776.81		3,526.32
	6,710.00		43,290.00	40,443.14		2,846.86
13,314.76			4,032,252.76	3,988,277.99	\$24,954.76	19,020.01
			88,209.15	84,319.13		3,890.02
	5,102.00		901,640.51	891,628.98		10,011.53
			15,000.00		15,000.00	
138,075.00	33,848.02		3,528,526.98	3,491,483.58	12,165.48	24,877.92
3,000.00	311.83		692,143.98	676,938.76	4,857.01	10,348.21
			44,470.36	44,148.60		321.76
11,400.00			370,261.18	367,154.35		3,106.33
4,000.00	22,222.97		780,620.27	759,602.65		21,017.62
	13.91					
			61,024.90	26,561.75	34,463.15	
13.91			67,294.46	57,908.63	7,580.00	1,805.83
10,500.00			175,419.24	167,158.70		8,260.54
3,233.80			1,277,613.80	1,276,674.37		939.43
			125,000.00	58,606.53	66,393.47	
			57,594.85	57,378.31		216.54
445.00			16,113.17	15,735.53		377.64
12,031.69			101,736.69	101,736.69		
24,092.29	2,905.02		915,548.37	911,434.04		4,114.33
			25,000.00	1,922.93	23,077.07	
	4,000.00		16,000.00		16,000.00	
			3,500.00		3,500.00	
	5,000.00		37,226.00	34,470.52	765.00	1,990.48
60,000.00			60,000.00	58,353.32	1,646.68	
212,813.98			212,813.98	212,683.91	130.07	
	1,101.05		5,965,698.01	5,960,030.56	139.60	5,527.85
10,746.79	3,625.00		466,308.79	465,317.70		991.09
\$1,806,000.00	229,575.81		9,306,430.37	8,743,094.85	34,372.09	528,963.43
			10,303.29	9,475.05		828.24
			11,746.30	10,265.48		1,480.82

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1942

DEPARTMENT OR ACTIVITY	Balances from 1941	Credits	
		Revenue Received	Appropriations
Public Works Department:			
Central Office			\$31,686.37
Bridge Service			411,262.26
Bridges, Construction of	\$69,662.59		
Bridges, Repairs, etc.	1,181.04		25,000.00
Ferry Service	973.07		233,439.44
Ferry Improvements, etc.			23,000.00
Lighting Service			937,783.00
Paving Service			894,786.00
Public Ways, Construction of	9,489.82		146,078.29
Reconstruction of Streets	1,889.29		
Sidewalks, Construction and Reconstruction of			
Snow Removal	140.00		325,000.00
Sanitary Service	205.94		2,146,968.75
Sewer Service			384,575.50
Sewerage Works	16,686.06		
Registry Department	203.11		61,391.16
Sinking Funds Department			2,705.00
Soldiers' Relief Department	52,714.48		647,924.47
Statistics Department			8,898.00
Street Laying-Out Department			146,555.00
Supply Department	148.16		57,861.38
Treasury Department			90,985.35
Weights and Measures Department			45,985.42
Special Items:			
Civilian Defense Activities			
Contingent Fund			325,000.00
Conventions and Entertainment of Distinguished Guests			20,800.00
Emergency Compensation Allotment			1,079,000.00
Emergency Fuel Loan			
Installation of Federal Surplus Commodity Stamp Plan	66,672.00	\$2,116,318.00	
Public Celebrations		347.20	48,000.00
Reserve Fund			125,000.00
Unliquidated Reserve — 1941	54,145.79		
Unliquidated Reserve — 1942		37,373.46	
Work Relief Program	190,181.18	50.00	
Totals — City Budget	\$831,727.21	\$2,154,088.66	\$36,671,710.74
SCHOOL BUDGET			
School Committee:			
Administration, Instructors, etc.			\$15,015,413.81
Extended Use of Public Schools			75,882.83
Pensions to Teachers	\$13,869.92	\$132,224.91	
Physical Education			293,483.20
School Physicians and Nurses			220,050.19
Americanization			27,262.00
Vocational Guidance			56,323.33
Department of School Buildings:			
Alterations, Repairs, Furniture and Fixtures	55,736.04		689,417.01
Land and Buildings for Schools	3,351.66		77,272.00
Totals — School Budget	\$72,957.62	\$132,224.91	\$16,455,104.37

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1942

Loans	Transfers (Schedule B-6)		Total Amounts Available	Expenditures (Schedule B-2)	Balances	
	To	From			Carried Forward to 1943	Remaining In Treasury
	\$90.00		\$31,776.37	\$31,734.94		\$41.43
	946.46	\$7,480.00	404,728.72	404,300.39		428.33
			69,662.59	62,457.62	\$7,204.97	
			26,181.04	13,651.72	12,529.32	
		4,938.48	229,474.03	228,010.12	4.53	1,459.38
			23,000.00	9,972.86	13,027.14	
16,400.26			954,183.26	952,659.28		1,523.98
		12,636.46	882,149.54	874,640.25		7,509.29
			155,568.11	120,279.01	35,289.10	
		78.94	1,810.35	1,810.35		
50,000.00			50,000.00	38,113.95	11,886.05	
		50,000.00	275,140.00	233,360.08	41,779.92	
116,290.55		115.96	2,263,349.28	2,260,404.99	63.36	2,880.93
		12,000.00	372,575.50	370,363.30		2,212.20
			16,686.06	16,685.95	.11	
13,710.00			75,304.27	75,004.86		299.41
			2,705.00	2,663.20		41.80
		55,592.29	645,046.66	585,732.38		59,314.28
			8,898.00	8,691.75		206.25
			146,555.00	143,914.02		2,640.98
			58,009.54	56,161.41		1,848.13
3,525.00			94,510.35	92,742.69		1,767.66
			45,985.42	43,814.37		2,171.05
\$188,350.00			188,350.00	119,768.64	68,581.36	
	3,000.00	11,900.68	316,099.32	293,269.94		22,829.38
		6,000.00	14,800.00	14,582.48		217.52
			1,079,000.00	924,974.64	154,025.36	
100,000.00			100,000.00	25,491.63	74,508.37	
			2,182,990.00	2,086,500.00	96,490.00	
	14,000.00		62,347.20	62,248.86		98.34
		125,000.00				
	852.92	13,314.76	41,683.95	40,555.56	1,128.39	
			37,373.46		37,373.46	
929,082.05	156,624.70		1,275,937.93	1,036,463.31	239,474.62	
\$3,023,432.05	\$885,729.67	\$625,662.69	\$42,941,025.64	\$41,086,645.88	\$1,038,410.44	\$815,969.32
						Available for Appropriation in 1943
			\$15,015,413.81	\$14,779,902.17		\$235,511.64
			75,882.83	70,400.05		5,482.78
\$22,000.00			168,094.83	162,799.97	\$5,294.86	
			293,483.20	282,618.10		10,865.10
			220,050.19	216,010.08		4,040.11
			27,262.00	21,272.42		5,989.58
			56,323.33	51,644.73		4,678.60
\$19,217.95			764,371.00	692,728.63	21,594.94	50,047.43
		\$1,733.99	78,889.67	71,688.79	3,251.66	3,949.22
\$19,217.95	\$22,000.00	\$1,733.99	\$16,699,770.86	\$16,349,064.94	\$30,141.46	\$320,564.46

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1942

DEPARTMENT OR ACTIVITY	Balances from 1941	Credits	
		Revenue Received	Appropriations
COUNTY BUDGET			
County Court House (Custodian)	\$197.27		\$350,162.66
County Buildings			86,050.36
Jail			234,208.50
Jail Improvements			25,000.00
Supreme Judicial Court			56,765.96
Superior Court:			
Civil Session, General Expenses			428,117.24
Civil Session, Clerk's Office			193,321.13
Criminal Session			496,838.54
Probate Court			30,685.00
Municipal Court, City of Boston			526,612.24
District Courts:			
Charlestown			33,121.25
East Boston			31,228.54
South Boston			35,661.40
Dorchester			47,658.33
Roxbury			125,272.00
West Roxbury			44,021.90
Brighton			23,188.00
Chelsea			42,288.92
Boston Juvenile Court			30,023.19
Registry of Deeds			189,579.69
Index Commissioners			24,840.90
Insanity Cases			38,110.00
Medical Examiner Service:			
Northern Division			24,802.65
Southern Division			17,460.40
Associate Medical Examiner Service:			
Northern Division			2,055.00
Southern Division			1,955.00
Miscellaneous Expenses:			
Auditing Department			16,869.48
Budget Department			6,094.48
Collecting Department			800.00
Sheriff			4,625.00
Treasury Department			5,625.00
Granite Avenue Bridge			2,896.70
Social Law Library			1,000.00
Penal Institutions Department:			
Central Office			36,501.87
House of Correction			460,610.00
Eastern Avenue Wharf, Repairs, etc.			8,000.00
Steamer "Michael J. Perkins"			54,674.71
Special Items:			
Emergency Compensation Allotment			69,000.00
Unliquidated Reserve — 1941	19,915.09		
Unliquidated Reserve — 1942		\$10,302.93	
Work Relief Program	2,629.02		
Totals — County Budget	\$22,741.38	\$10,302.93	\$3,805,726.04

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1942

Loans	Transfers (Schedule B-6)		Total Amounts Available	Expenditures (Schedule B-2)	Balances	
	To	From			Carried Forward to 1943	Remaining In Treasury
		\$0.41	\$350,359.52	\$324,240.21	\$1,971.00	\$24,148.31
\$3,625.00			89,675.36	88,435.11		1,240.25
			234,208.50	228,611.44	2,785.00	2,812.06
			25,000.00	251.80	24,748.20	
2,000.00			58,765.96	56,197.28		2,568.68
		2,905.00	425,212.24	408,960.82		16,251.42
			193,321.13	191,092.90		2,228.23
			496,838.54	463,060.74		33,777.80
			30,685.00	28,491.01		2,193.99
		12,662.39	513,949.85	503,849.30		10,100.55
			33,121.25	32,848.41		272.84
		247.00	30,981.54	29,110.04		1,871.50
			35,661.40	34,391.92		1,269.48
			47,658.33	46,349.37		1,308.96
			125,272.00	123,463.34		1,808.66
			44,021.90	43,346.99		674.91
375.84			23,563.84	23,323.70		240.14
			42,288.92	38,664.05		3,624.87
300.00			30,323.19	30,146.49		176.70
3,000.00			192,579.69	191,547.65		1,032.04
			24,840.90	24,803.81		37.09
			38,110.00	37,439.83		670.17
			25,532.20	25,007.84		524.36
729.55			17,760.40	17,587.08		173.32
300.00						
			2,055.00	1,929.70		125.30
305.00			2,260.00	1,639.53		620.47
			16,869.48	15,700.32		1,169.16
39.71			6,134.19	5,873.79		260.40
			800.00	800.00		
			4,625.00	4,622.55		2.45
			5,625.00	5,581.08		43.92
480.00			3,376.70	3,260.50		116.20
			1,000.00	1,000.00		
			36,501.87	35,950.43		551.44
4,500.00			465,110.00	452,234.46	2,643.77	10,231.77
			8,000.00		8,000.00	
4,304.00			58,978.71	58,528.26		450.45
			69,000.00	61,288.38	7,711.62	
		852.92	19,062.17	14,823.56	4,238.61	
			10,302.93		10,302.93	
\$21,700.00		2,524.00	21,805.02	7,295.58	14,509.44	
\$21,700.00	\$19,959.10	\$19,191.72	\$3,861,237.73	\$3,661,749.27	\$76,910.57	\$122,577.89

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1942

DEPARTMENT OR ACTIVITY	Balances from 1941	Credits	
		Revenue Received	Appropriations
DEBT REQUIREMENTS			
Redemption of Funded Debt:			
City	\$44,383.08	\$1,805,223.39	\$7,748,476.02
County			136,000.00
Redemption of Floating Debt:			
Revenue Anticipation Loans		30,500,000.00	
Payments to Sinking Fund Commission			107,648.00
Interest Payments:			
City	2,025.84	12,127.89	2,638,364.93
County			53,591.25
Totals—Debt Requirements	<u>\$46,408.92</u>	<u>\$32,317,351.28</u>	<u>\$10,684,080.20</u>
Pension Accumulation Fund		<u>\$226,227.15</u>	<u>\$2,153,447.00</u>
Sumner Traffic Tunnel Deficit			<u>\$158,731.40</u>
STATE TAX AND ASSESSMENTS			
State Tax and Miscellaneous Assessments	\$1,023.53†		\$3,516,725.67
Metropolitan District Assessments	13,574.35*		844,885.10
Boston Elevated Railway Deficits	1,586,392.19†		899,582.81
Totals — State Tax and Assessments	<u>\$1,598,943.01</u>		<u>\$5,261,193.58</u>
REFUNDS			
City Activities		\$4,942.72	
County Activities		3,144.01	
Taxes		3,910,615.63	
School Activities		5.00	
Totals — Refunds		<u>\$3,918,707.36</u>	
Boylston Street Subway, Rental Deficit			\$85,641.59
Huntington Avenue Subway, Rental Deficit			<u>67,574.76</u>
MISCELLANEOUS			
Damages by Dogs			
Premiums on Permanent Loans		\$10,912.64	
Special Overlay Deficit Reserve	\$184,416.87		
Totals — Miscellaneous	<u>\$184,416.87</u>	<u>\$10,912.64</u>	

*Over assessment.

†Under assessment.

‡Boston Elevated Railway deficits appropriated and reserved.

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1942

Loans	Transfers (Schedule B-6)		Total Amounts Available	Expenditures (Schedule B-2)	Balances	
	To	From			Carried Forward to 1943	Remaining In Treasury
	\$648,774.32		\$10,246,856.81 136,000.00	\$10,219,292.76 136,000.00	\$9,190.30	\$18,373.75
			30,500,000.00 107,648.00	30,500,000.00 107,648.00		
			2,652,518.66 53,591.25	2,648,286.33 53,591.25	1,060.97	3,171.36
	\$648,774.32		\$43,696,614.72	\$43,664,818.34	\$10,251.27	\$21,545.11
			\$2,379,674.15	\$2,379,674.15		
			\$158,731.40	\$158,731.40		
			\$3,515,702.14 858,459.45 2,485,975.00	\$3,467,380.04 858,458.15 128,659.01	\$48,322.10* 1.30* 2,357,315.99†	
			\$6,860,136.59	\$4,454,497.20	\$2,405,639.39	
			\$4,942.72 3,144.01 3,910,615.63 5.00	\$4,942.72 3,144.01 3,910,615.63 5.00		
			\$3,918,707.36	\$3,918,707.36		
			\$85,641.59 67,574.76	\$85,641.59 67,574.76		
	\$7,387.25		\$7,387.25	\$7,387.25		
\$1,000,000.00		\$9,190.30 386,675.00	1,722.34 797,741.87	1,722.34		\$797,741.87
\$1,000,000.00	\$7,387.25	\$395,865.30	\$806,851.46	\$9,109.59	\$797,741.87	

* Over assessment.

† Boston Elevated Railway deficits appropriated and reserved.

SCHEDULE B-1
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Receipts
Fiscal Year Ended December 31, 1942

TAXES:*Current Year's Levy:*

Real Property	\$47,060,249.77
Personal Property	4,570,403.23
Motor Vehicle Excise	795,093.40
Poll	196,106.00
Reimbursements by State for loss of taxes:	
Land for public institutions	53,953.51
Land for water purposes	12,456.21
Housing Projects service charges in lieu of taxes	47,550.35

\$52,735,812.47*Prior Years' Levies:*

Real Property	\$6,192,901.46
Personal Property	248,665.50
Motor Vehicle Excise	45,010.53
Poll	32,823.10

6,519,400.59*Interest and Penalties on Delinquent Taxes:*

Real and Personal Property	\$225,923.84
Tax Titles	122,965.26
Motor Vehicle Excise	8,460.12

357,349.22

Total Taxes, Interest and Penalties

\$59,612,562.28**LICENSES AND PERMITS:***Use of Streets:*

Street Laying-Out Department	\$98,567.93
Boston Traffic Commission	10,415.51
Paving Service	9,721.57
Sewer Service	860.34

\$119,565.35*Business Licenses and Permits:*

Alcoholic Beverages	\$1,476,925.00
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Health:

Licensing Board	34,685.50
Health Department	19,512.00

\$54,197.50*Police and Protective:*

Police Department	34,957.96
Peddlers' Licenses issued by State	13,975.00
Health Department	4,809.00
Peddlers' Licenses — County of Suffolk	1,665.00
Street Laying-Out Department	1,211.00
City Clerk	188.00

\$56,805.96*Amusements:*

Mayor's Office	78,905.00
Licensing Board	8,060.00
City Clerk	2,000.00

\$88,965.00*Professional and Occupational:*

Board of Examiners	5,727.00
Licensing Board	3,956.00
Police	1,214.25

\$10,897.25

1,687,790.71

SCHEDULE B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF RECEIPTS
FISCAL YEAR ENDED DECEMBER 31, 1942

Non-Business Licenses and Permits:

Animal:		
School Department	\$31,004.25	
Marriage:		
Registry Department	22,580.00	
Building Structure and Equipment:		
Building Department	32,504.29	
Wire Division	29,758.82	
Street Laying-Out Department	849.00	
	<hr/>	
	\$63,112.11	
All Other:		
Fire Department	58,391.95	
Police Department	1,850.00	
	<hr/>	
	\$60,241.95	
		\$176,938.31
		<hr/>
Total Licenses and Permits		\$1,984,294.37

FINES, FORFEITS AND PENALTIES:

Fines:

Municipal Court, Criminal Session	\$74,980.40	
Roxbury District Court	32,351.77	
Superior Court, Criminal Session	19,230.60	
South Boston District Court	18,410.85	
Charlestown District Court	16,557.20	
Dorchester District Court	14,873.29	
West Roxbury District Court	13,689.67	
East Boston District Court	10,878.10	
Chelsea District Court	9,232.67	
Brighton District Court	9,154.06	
Boston Juvenile Court	115.50	
	<hr/>	
		\$219,474.11

Forfeited Recognizances:

Superior Court, Criminal Session	\$2,750.00	
Municipal Court, Criminal Session	2,685.00	
Roxbury District Court	570.00	
South Boston District Court	50.00	
	<hr/>	
		6,055.00
		<hr/>

Total Fines, Forfeits and Penalties		225,529.11
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REVENUES FROM USE OF PROPERTY AND MONEY:

Rents and Concessions:

Canal Street Land	\$17,974.03	
Public Buildings Department	15,328.25	
Hyde Park Street Railway	11,066.92	
Street Laying-Out Department	1,640.00	
	<hr/>	
		\$46,009.20

Interest and Premiums:

Refund of Tax Title Interest from State	\$44,829.01	
Premiums on Permanent Loans	10,912.64	
Accrued Interest on Loans Negotiated	1,060.97	
Premiums on Temporary Loans	400.00	
	<hr/>	
		57,202.62
		<hr/>

Total Revenues from Use of Property and Money		103,211.82
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SCHEDULE B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF RECEIPTS
FISCAL YEAR ENDED DECEMBER 31, 1942

REVENUES FROM OTHER AGENCIES:

Proportionally Shared State Taxes:

Personal Income Taxes	\$4,368,104.85	
Corporation Taxes	2,094,242.41	
	<hr/>	\$6,462,347.26

State Grants in Aid:

For Highways	\$2,007,371.40	
For Charities and Relief:		
Public Welfare Department	4,443,057.01	
Soldiers' Relief Department	105,603.93	
	<hr/>	\$4,548,660.94

For School Purposes:

School Department	551,175.25	
Pensions to Teachers	358,452.06	
	<hr/>	\$909,627.31

For Public Health:

Boston Sanatorium	126,605.42	
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All Other:

Sumner Traffic Tunnel	100,000.00	
Boston Port Authority	25,152.89	
Suffolk County Court House	24,889.69	
Public Buildings Department	14,800.00	
Refund, Metropolitan Planning Board	151.73	
	<hr/>	\$164,994.31

Reimbursement from State on account of
Airport Maintenance and Expense (Chapter 695, Acts of 1941)

22,000.00

7,779,259.38
Grants from Federal Government:

For School Purposes:

School Department	\$99,795.98	
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For Hospital Purposes:

Hospital Department	3,061.55	
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102,857.53
Revenue from Private Sources:

Donations:

School Department	\$556.50	
Public Celebrations	347.20	

903.70

Unclaimed Money and Property:

Police Department	\$634.50	
Long Island Hospital	38.10	

672.60

Total Revenue from Other Agencies

\$14,346,040.47

SCHEDULE B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS

SUMMARY OF RECEIPTS
FISCAL YEAR ENDED DECEMBER 31, 1942

SERVICE CHARGES FOR CURRENT SERVICES:

General Government:

Recording of Legal Instruments:

Registry of Deeds	\$69,131.88
City Clerk Department	16,634.55
Land Court	9,480.25

\$95,246.68

Court Costs, Fees and Charges:

Municipal Civil Court	33,012.11
Superior Civil Court	30,897.55
Supreme Judicial Court	1,310.72
Superior Criminal Court	152.10

\$65,372.48

All Other:

Contingent Fund	10,178.93
Collecting Department	3,812.50
Insanity Cases	3,695.00
City Clerk Department	2,274.06
Public Buildings Department	1,388.73
Dorchester District Court	1,234.56
Health Department	1,057.80
Election Department	1,025.00
Brighton District Court	736.99
Public Works — Central Office	679.00
Suffolk County Court House	290.28
Treasury Department	268.66
Municipal Criminal Court	201.00
Supply Department	172.25
Registry of Deeds	155.99
Licensing Board	143.45
Conventions and Entertainment of Distinguished Guests	140.00
Auditing Department	66.75
Survey Committee	25.00
Probate Court	23.75
East Boston District Court	18.74
Chelsea District Court	11.95
Boston Port Authority	6.66
Assessing Department	6.00
Institutions — Central Office	5.00
Street Laying-Out Department	1.00

\$27,619.05

\$188,238.21

Safety:

Weights and Measures Department	\$19,033.45
Police Department	15,282.57
Fire Department	2,453.85
Board of Appeal	2,175.00

38,944.87

Highways:

Bridge Service	\$41,510.81
Paving Service	29,310.37
Ferry Service	16,991.51
Sidewalk Assessments	9,172.06
Lighting Service	188.00

97,172.75

Sanitation:

Sewer Service	\$21,568.12
Sanitary Service	10,437.43

32,005.55

SCHEDULE B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS

SUMMARY OF RECEIPTS
FISCAL YEAR ENDED DECEMBER 31, 1942

<i>Health:</i>			
Registry Department	\$64,824.35		
Health Department	9.00		
			\$64,833.35
<i>Hospitals:</i>			
Hospital Fees:			
Hospital Department	\$353,824.46		
Health Department	1,851.23		
Sanatorium Division	97.00		
			\$355,772.69
All Other:			
Hospital Department	\$7,180.54		
Sanatorium Division	3,652.71		
			\$10,833.25
			366,605.94
<i>Charities:</i>			
Public Welfare Department	\$472,078.65		
Child Welfare Division	16,805.05		
Long Island Hospital	14,380.78		
Soldiers' Relief Department	837.98		
			504,102.46
<i>Correction:</i>			
House of Correction	\$1,342.86		
Jail	784.81		
			2,127.67
<i>Schools:</i>			
School Department	\$299,518.89		
Department of School Buildings	564.02		
			300,082.91
<i>Libraries</i>			29,812.40
<i>Recreation:</i>			
Admission and Use Fees:			
Park Department	\$43,921.35		
Golf Fees:			
Park Department	26,947.70		
All Other:			
Park Department	3,180.10		
			74,049.15
<i>Miscellaneous:</i>			
Markets	\$70,694.24		
Conscience Fund	338.05		
General Revenue Discounts:			
City Departments	37,391.24		
County Departments	2,264.43		
			110,687.96
Total Service Charges for Current Services			\$1,808,663.22
UNLIQUIDATED RESERVE, 1942:			
Commitments Delayed in Payment:			
City	\$37,373.46		
County	10,302.93		
			47,676.39
Total Unliquidated Reserve, 1942			
LOANS:			
Current Expense:			
Welfare and Relief	\$2,964,350.00		
Overlay Deficit Funding	1,000,000.00		
Emergency Fuel Loan	100,000.00		
			\$4,064,350.00

SCHEDULE B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF RECEIPTS
FISCAL YEAR ENDED DECEMBER 31, 1942

<i>Tax and Revenue Anticipation:</i>		
Temporary		\$32,000,000.00
Total Loans		\$36,064,350.00
CONTRIBUTIONS AND TRANSFERS FROM OTHER FUNDS:		
<i>Contributions from Active Funds for Debt Redemption:</i>		
Sinking Fund Commission	\$1,799,223.39	
Boston Tunnel and Subway Serial Requirement	6,000.00	
Water Service Surplus	639,584.02	
		2,444,807.41
<i>Trust Fund Income Appropriated for Maintenance:</i>		
Parkman Fund	\$212,683.91	
Cemetery Fund	60,000.00	
Permanent School Pension Fund	22,000.00	
		294,683.91
<i>Transfers from Special Revenue Funds:</i>		
Excess and Deficiency Account	\$211,767.66	
Rapid Transit Interest and Sinking Fund	100,081.72	
1933 Taxes Paid in Advance	133.83	
Franklin Park Improvements	130.07	
		312,113.28
<i>Public Welfare Food Stamp Account</i>		2,116,318.00
Total Contributions and Transfers from Other Funds,		5,167,922.60
Total General Revenue Receipts		<u>\$119,360,250.26</u>
RECAPITULATION		
Taxes, Interest and Penalties		\$59,612,562.28
Licenses and Permits		1,984,294.37
Fines, Forfeits and Penalties		225,529.11
Revenues from Use of Property and Money		103,211.82
Revenues from Other Agencies		14,346,040.47
Service Charges for Current Services		1,808,663.22
Unliquidated Reserve, 1942		47,676.39
Loans		36,064,350.00
Contributions and Transfers from Other Funds		5,167,922.60
		<u>\$119,360,250.26</u>

SCHEDULE B-2
City of Boston and County of Suffolk

GENERAL REVENUE FUNDS
Summary of Expenditures
Fiscal Year Ended December 31, 1942

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service	Contractual Services
CITY BUDGET			
Art Department	\$400.60	\$400.00	
Assessing Department	301,699.12	280,111.36	\$7,536.84
Auditing Department	85,287.29	82,034.76	1,859.46
Boston Port Authority	37,668.10	18,585.53	10,203.68
Boston Retirement Board	33,029.02	24,304.57	7,859.46
Boston Traffic Commission	132,404.42	100,337.40	18,632.73
Budget Department	11,203.21	10,182.08	540.73
Building Department	173,948.29	163,160.41	7,494.20
Board of Appeal	9,179.98	8,600.00	368.80
Board of Examiners	5,179.61	5,100.00	11.60
City Clerk Department	42,383.94	40,534.53	521.80
City Council	86,849.41	75,934.72	7,217.10
City Council Proceedings	10,068.26		10,068.26
City Documents	14,253.04		14,253.04
City Planning Board	25,561.10	21,568.51	3,480.81
Collecting Department	119,923.08	88,577.68	8,532.54
Election Department	253,776.81	188,707.98	54,974.26
Finance Commission	40,443.14	33,633.20	6,082.76
Fire Department	3,988,277.99	3,160,124.04	100,534.75
Wire Division	84,319.13	80,040.06	2,300.01
Health Department	891,628.98	687,537.76	157,109.64
Hospital Department	3,491,483.58	2,059,017.60	131,629.41
Sanatorium Division	676,938.76	371,977.43	19,227.43
Institutions Department:			
Central Office	44,148.60	41,662.18	1,448.79
Child Welfare Division	367,154.35	45,924.57	256,540.55
Long Island Hospital	759,602.65	295,866.32	40,459.35
Long Island Hospital, Special Improvements and Repairs	26,561.75		23,830.75
Steamer "Stephen J. O'Meara"	57,908.63	23,825.08	25,122.83
Law Department	167,158.70	159,406.87	3,410.39
Library Department	1,276,674.37	1,062,220.17	84,497.68
Central Library, Building Roof, Construction, etc.	58,606.53	91.00	58,515.53
Licensing Board	57,378.31	47,652.69	7,891.43
Market Department	15,735.53	13,953.82	850.14
Mayor's Office	101,736.69	70,884.40	6,674.00
Park Department	911,434.04	721,121.17	55,359.54
Cemetery Division	34,470.52	27,564.44	1,806.01
Cemetery Division, Maintenance and Improvement of	58,353.32	58,353.32	
Common and Parks, Maintenance and Improvement of	212,683.91	212,683.91	
Head House, South Boston, Repairs, etc.	1,922.93		1,922.93
Police Department	5,960,030.56	5,003,585.68	247,305.37
Public Buildings Department	465,317.70	279,521.39	101,701.34
Public Welfare Department:			
Central Office	8,743,094.85	698,410.39	48,428.14
Temporary Home	9,475.05	5,381.66	838.11
Wayfarers' Lodge	10,265.48	4,099.99	1,373.82
Public Works Department:			
Central Office	31,734.94	30,884.37	115.90
Bridge Service	404,300.39	351,221.70	23,480.14
Bridges, Construction of	62,457.62	6,187.98	46,696.83
Bridges, Repairs, etc.	13,651.72		10,863.71
Ferry Service	228,010.12	152,061.87	32,038.85
Ferry Improvements, etc.	9,972.86		9,840.46

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1942

Equipment	Supplies	Materials	Special Items	Incidentals	W. P. A. Sponsors Contributions
	\$0.60				
\$1,484.85	12,558.76				\$7.31
266.25	1,126.82				
135.28	738.05	\$50.74		\$7,954.82	
27.25	837.74				
3,166.92	3,012.32	5,897.36	\$1,357.69		
	480.40				
33.83	1,787.87	9.05	1,350.00		112.93
	211.18				
	68.01				
84.45	1,243.16				
1,230.06	2,467.53				
47.67	464.11				
429.50	21,372.43	6.83	1,000.00		4.10
226.05	9,693.10	175.42			
118.35	473.49			135.34	
62,413.23	110,470.87	51,818.41	502,916.69		
99.08	734.15		1,145.83		
2,502.22	33,819.16	321.20	10,339.00		
141,899.63	1,117,586.07	20,729.33	20,621.54		
15,114.39	263,363.59	2,402.66	2,640.29		2,212.97
106.46	931.17				
59,562.11	4,858.24	268.88			
21,382.39	375,906.15	22,396.61	2,511.85		1,079.98
2,731.00					
226.52	8,368.70	365.50			
429.58	3,878.59				33.27
92,056.94	21,866.05	15,201.29	832.24		
44.90	1,788.18	1.11			
34.43	851.27	45.87			
3,568.96	3,760.86			16,848.47	
6,591.25	96,509.65	27,746.53	4,105.90		
1,418.43	2,495.88	1,125.76	60.00		
145,442.74	156,540.24	24,721.19	381,631.93		803.41
4,968.38	50,862.79	2,601.14	25,662.66		
2,807.72	62,751.65	738.92	7,929,958.03		
103.05	3,130.57	21.66			
420.30	4,309.61	61.76			
20.00	714.67				
961.62	6,843.06	19,055.03	2,738.84		
2.00	301.09	9,269.72			
		2,788.01			
470.70	33,662.57	2,170.34	7,575.73		30.06
		132.40			

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1942

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service	Contractual Services
Public Works Department:			
Lighting Service	\$952,659.28	\$6,720.27	\$945,393.88
Paving Service	874,640.25	780,799.15	19,224.35
Public Ways, Construction of	120,279.01	6,246.49	114,032.52
Reconstruction of Streets	1,810.35		1,810.35
Sidewalks, Construction and Reconstruction of	38,113.95		33,557.29
Snow Removal	233,360.08	63,684.90	138,249.35
Sanitary Service	2,260,404.99	1,213,362.91	941,857.12
Sewer Service	370,363.30	248,361.26	64,528.52
Sewerage Works	16,685.95	11,496.08	5,176.12
Registry Department	75,004.86	60,029.40	8,840.28
Sinking Funds Department	2,663.20	2,400.00	13.20
Soldiers' Relief Department	585,732.38	78,156.61	1,296.23
Statistics Department	8,691.75	8,499.99	32.00
Street Laying-Out Department	143,914.02	139,423.61	1,397.35
Supply Department	56,161.41	44,709.36	8,300.38
Treasury Department	92,742.69	68,403.05	18,328.03
Weights and Measures Department	43,814.37	41,201.07	755.48
Special Items:			
Contingent Fund	293,269.94	55,612.50	150,414.17
Conventions and Entertainment of Distinguished Guests	14,582.48	2,435.49	3,455.70
Emergency Compensation Allotment	924,974.64	924,974.64	
Installation of Federal Surplus Commodity Stamp Plan	2,086,500.00		
Emergency Fuel Loan	25,491.63		
Public Celebrations	62,248.86	12,569.95	32,028.56
Work Relief Program	1,036,463.31		
	<u>\$40,926,321.68</u>	<u>\$20,582,121.32</u>	<u>\$4,150,142.78</u>
Civilian Defense Activities	119,768.64		
Unliquidated Reserve, 1941	40,555.56		
Total City Budget Expenditures (Exhibit B-3),	<u>\$41,086,645.88</u>		

SCHOOL BUDGET

School Committee:			
Administration, Instructors, etc.	\$14,779,902.17	\$13,486,505.64	\$405,415.24
Extended Use of Public Schools	70,400.05	58,994.07	4,528.88
Pensions to Teachers	162,799.97		
Physical Education	282,618.10	242,058.22	15,762.17
School Physicians and Nurses	216,010.08	213,586.58	2,423.50
Americanization	21,272.42	20,578.53	250.00
Vocational Guidance	51,644.73	51,035.22	
Department of School Buildings:			
Alterations, Repairs, Furniture and Fixtures	692,728.63	125,740.84	478,026.76
Land and Building for Schools	71,688.79	66,863.71	3,810.32
Total School Budget Expenditures (Exhibit B-3),	<u>\$16,349,064.94</u>	<u>\$14,265,362.81*</u>	<u>\$910,216.87</u>

COUNTY BUDGET

County Court House (Custodian)	\$324,240.21	\$236,837.13	\$49,310.89
County Buildings	88,435.11	65,822.28	16,001.26
Jail	228,611.44	153,615.54	9,994.17
Jail Improvements	251.80		251.80
Supreme Judicial Court	56,197.28	49,995.85	5,305.94
Superior Court:			
Civil Session, General Expenses	408,960.82	219,776.27	179,858.47
Civil Session, Clerk's Office	191,092.90	179,743.17	3,169.43
Criminal Session	463,060.74	285,480.67	163,622.92

* Includes \$317,676.15 Emergency Compensation Allotment.

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1942

Equipment	Supplies	Materials	Special Items	Incidentals	W. P. A. Sponsors Contributions
\$424.05	\$121.08				
19,013.14	28,287.44	\$19,935.81	\$7,380.36		
		4,556.66			
	451.60	30,974.23			
26,648.89	50,733.79	14,261.77	13,423.89		\$116.62
5,730.95	38,245.19	4,650.09	8,847.29		
	13.75				
9.55	5,922.52				203.11
	250.00				
150.30	1,887.03		504,238.81		3.40
102.35	57.41				
95.16	1,859.63	.77	1,137.50		
7.44	2,996.07				148.16
148.65	5,862.96				
186.53	1,652.52	18.77			
338.50	3,043.08		83,861.69		
495.44	7,874.15	321.70			
			2,086,500.00		
	25,491.63				
1,384.29	16,157.03	109.03			
					1,036,463.31
\$627,363.73	\$2,613,747.28	\$284,951.55	\$11,601,837.76	\$24,938.63	\$1,041,218.63
\$77,231.38	\$670,966.33	\$122,827.32	\$15,352.24		\$1,604.02
	6,877.10				
			162,799.97		
18,406.25	6,391.46				
443.89					
	609.51				
30,221.14	5,334.83				53,405.06
189.35	825.41				
\$126,492.01	\$691,004.64	\$122,827.32	\$178,152.21		\$55,009.08
\$6,541.84	\$25,626.33	\$4,514.86	\$1,285.30		\$123.86
1,174.04	4,871.89	565.64			
8,968.96	46,995.23	4,124.94	4,912.60		
57.00	838.49				
2,189.75	4,436.33		2,700.00		
126.60	6,492.07		1,561.63		
916.22	9,899.75		3,141.18		

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1942

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service	Contractual Services
Probate Court	\$28,491.01	\$11,140.00	\$8,010.77
Municipal Court, City of Boston	503,849.30	443,249.59	11,225.90
District Courts:			
Charlestown	32,848.41	29,635.19	1,835.12
East Boston	29,110.04	25,376.45	2,243.00
South Boston	34,391.92	29,523.72	2,137.71
Dorchester	46,349.37	42,048.22	1,970.19
Roxbury	123,463.34	106,790.62	8,244.70
West Roxbury	43,346.99	36,172.35	1,969.99
Brighton	23,323.70	20,212.47	1,563.68
Chelsea	38,664.05	33,289.11	3,014.03
Boston Juvenile Court	30,146.49	27,490.44	2,186.57
Registry of Deeds	191,547.65	184,673.80	1,789.21
Index Commissioners	24,803.81	24,020.61	281.50
Insanity Cases	37,439.83		37,400.28
Medical Examiner Service:			
Northern Division	25,007.84	21,369.52	2,432.26
Southern Division	17,587.08	13,464.14	3,486.89
Associate Medical Examiner Service:			
Northern Division	1,929.70	1,286.68	628.50
Southern Division	1,639.53	1,180.00	422.50
Miscellaneous Expenses:			
Auditing Department	15,700.32	15,208.17	266.00
Budget Department	5,873.79	5,651.94	
Collecting Department	800.00	800.00	
Sheriff	4,622.55	4,000.00	475.00
Treasury Department	5,581.08	5,567.58	
Granite Avenue Bridge	3,260.50	3,160.22	61.50
Social Law Library	1,000.00		1,000.00
Penal Institutions Department:			
Central Office	35,950.43	33,785.50	135.52
House of Correction	452,234.46	222,414.55	10,045.34
Steamer "Michael J. Perkins"	58,528.26	40,802.10	4,322.80
Special Items:			
Emergency Compensation Allotment	61,288.38	61,288.38	
Work Relief Program	7,295.58		
	<u>\$3,646,925.71</u>	<u>\$2,634,872.26</u>	<u>\$534,663.84</u>
Unliquidated Reserve, 1941	14,823.56		
Total County Budget Expenditures (Exhibit B-3)	<u>\$3,661,749.27</u>		

DEBT REQUIREMENTS

Redemption of Funded Debt:	
City Loans, Serial	\$9,213,292.76
County Loans, Serial	136,000.00
City Loans, Sinking Fund	1,000,000.00
Rapid Transit Loans, Serial	6,000.00
Redemption of Floating Debt:	
Temporary Loans Borrowed in 1941	9,500,000.00
Temporary Loans Borrowed in 1942	21,000,000.00
Payments to Sinking Fund Commission:	
City Loans	107,648.00
Interest Payments:	
City Debt	2,036,359.01
Refunded Interest	394,998.61
Temporary Loans	140,732.02

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1942

Equipment	Supplies	Materials	Special Items	Incidentals	W. P. A. Sponsors Contributions
\$323.50	\$9,016.74				
1,012.18	13,125.37		\$35,236.26		
175.00	1,203.10				
113.50	1,377.09				
180.63	794.41		1,755.45		
95.95	999.73		1,235.28		
336.50	2,717.91		5,373.61		
80.50	1,374.15		3,750.00		
232.00	1,315.55				
500.31	1,850.32	\$10.28			
51.00	418.48				
234.16	4,850.48				
	501.70				
	39.55				
648.45	552.21	5.40			
64.25	571.80				
	14.52				
	37.03				
56.20	169.95				
48.35	173.50				
	147.55				
	13.50				
	37.13	1.65			
38.08	624.53	16.80	1,350.00		
28,708.17	171,585.88	16,181.52	3,299.00		
231.50	12,044.97	978.19	148.70		
					\$7,295.58
<u>\$53,104.64</u>	<u>\$324,717.24</u>	<u>\$26,399.28</u>	<u>\$65,749.01</u>		<u>\$7,419.44</u>

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1942

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service	Contractual Services
Debt Requirements:			
Tax Title Loans	\$62,879.19		
County Debt	53,591.25		
Hyde Park Street Railway Debt	13,317.50		
Total Debt Requirements Expenditures (Exhibit B-3)	<u>\$43,664,818.34</u>		
PENSION ACCUMULATION FUND			
Tax Levy Appropriation	\$2,153,447.00		
Teachers' Pensions from Commonwealth	226,227.15		
Total Expenditures (Exhibit B-3)	<u>\$2,379,674.15</u>		
Sumner Traffic Tunnel, Deficit (Exhibit B-3)	<u>\$158,731.40</u>		
STATE TAX AND ASSESSMENTS			
State Tax	\$3,325,050.00		
Auditing Municipal Accounts	26,326.24		
Smoke Inspection	16,110.85		
Public Service Corporation Tax Refund	98,722.95		
Hospital Care for Civil War Veterans	1,170.00		
Total Expenditures (Exhibit B-3)	<u>\$3,467,380.04</u>		
METROPOLITAN DISTRICT ASSESSMENTS			
Metropolitan Parks	\$364,532.00		
Metropolitan Sewers (North)	81,098.88		
Metropolitan Sewers (South)	245,209.23		
Charles River Basin	157,546.74		
Neponset River Bridge	6,670.59		
Boston Metropolitan District	3,395.46		
Canterbury Street Highway	5.25		
Total Expenditures (Exhibit B-3)	<u>\$858,458.15</u>		
BOSTON ELEVATED RAILWAY DEFICITS			
Governor Square Rental Deficits:			
1941 Assessment	\$73,520.55		
1942 Assessment	55,138.46		
Total Expenditures (Exhibit B-3)	<u>\$128,659.01</u>		
Governor Square Rental Deficit (Exhibit B-3)	<u>\$85,641.59</u>		
Huntington Avenue Subway, Rental Deficit (Exhibit B-3),	<u>\$67,574.76</u>		
REFUNDS			
City Activities:			
Ashes and Garbage Tickets	\$58.88		
Building Department Permit	12.00		
General Revenue Discount	479.29		
Paving Service Permits	58.50		
Public Welfare Deposits	4,273.72		
School Buildings Deposit	5.00		
Street Laying-Out Permits	60.33		
Total Expenditures (Exhibit B-3)	<u>\$4,947.72</u>		

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1942

Equipment

Supplies

Materials

Special Items

Incidentals

W. P. A. Sponsors
Contributions

\$226,227.15

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1942

DEPARTMENT OR ACTIVITY	REFUNDS	Total Expenditures	Personal Service	Contractual Services
County Activities:				
Refunded Bail		\$2,965.00		
Refunded Fines		176.00		
General Revenue Discount		3.01		
Total Expenditures (Exhibit B-3)		<u>\$3,144.01</u>		
Taxes:				
Real and Personal Property		\$3,905,747.47		
Motor Vehicle Excise		4,868.16		
Total Expenditures (Exhibit B-3)		<u>\$3,910,615.63</u>		
MISCELLANEOUS				
Damages by Dogs		\$7,387.25		
Premiums on Permanent Loans		1,722.34		
Total Expenditures (Exhibit B-3)		<u>\$9,109.59</u>		

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1942

Equipment

Supplies

Materials

Special Items

Incidentals

W. P. A. Sponsors
Contributions

SCHEDULE B-3
City of Boston and County of Suffolk

GENERAL REVENUE FUNDS
Cash Receipts and Disbursements
Fiscal Year Ended December 31, 1942

Cash Balance January 1, 1942 (Exhibit A-2, columns 2-3-4)	\$3,549,338.43
Transfer from Water Surplus for Debt Redemption	639,584.02
Transfer from Special Revenue Funds	312,113.28
Transfer from Trust Fund Income Applied to Maintenance	272,683.91

RECEIPTS

Taxes:			
Levy of 1942	\$52,621,852.40		
Levies of prior years	6,519,400.59		
		\$59,141,252.99	
Departmental Receipts:			
City of Boston	\$8,479,927.91		
County of Suffolk	381,939.08		
Schools	1,004,614.89		
		9,866,481.88	
Distributions by Commonwealth:			
Income Tax	\$4,368,104.85		
Corporation Tax	2,094,242.41		
Highway Fund	2,007,371.40		
Pensions to Teachers	358,452.06		
Tax Title Interest Refund	44,829.01		
Reimbursement in lieu of taxes	66,409.72		
Sumner Traffic Tunnel Grant	100,000.00		
Port Authority Maintenance Grant	25,152.89		
Court House Maintenance Grant	24,889.69		
Metropolitan Planning Board Refund	151.73		
		9,089,603.76	
Loans:			
Anticipation of Revenue	\$32,000,000.00		
Municipal Relief	2,964,350.00		
Emergency Fuel	100,000.00		
Overlay Deficit Funding	1,000,000.00		
		36,064,350.00	
Miscellaneous:			
Public Welfare Food Stamp Account	\$2,116,318.00		
Sinking Fund Commission for Redemption of Debt,	1,799,223.39		
Special Items	58,639.03		
		3,974,180.42	
			118,135,869.05
Total Receipts			\$122,909,588.69

DISBURSEMENTS

Maintenance and Operation of Regular Departmental Activities:			
Personal Services	\$37,482,356.39		
Contractual Services	5,595,023.49		
Equipment	806,960.38		
Supplies	3,629,469.16		
Materials	434,178.15		
Incidentals	24,938.63		
		\$47,972,926.20	

SCHEDULE B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS
CASH RECEIPTS AND DISBURSEMENTS
FISCAL YEAR ENDED DECEMBER 31, 1942

Special Departmental Charges:			
Care of Dependents	\$2,515,473.59		
Old Age Assistance	3,365,968.03		
Aid to Dependent Children	2,048,731.83		
Non-contributory Pensions and Annuities	1,059,615.62		
Public Welfare Food Stamp Plan	2,086,500.00		
State and Military Aid	502,972.14		
Workmen's Compensation	26,102.06		
State Grant — Pensions to Teachers	358,452.06		
Military and Armory	25,093.81		
Payment of Claims	64,591.17		
Reimbursement to Employees for Damage Awards	16,414.88		
Miscellaneous	2,050.94		
W. P. A. Projects — Sponsors Contributions		\$12,071,966.13	
Debt Requirements:		1,103,647.15	
Redemption of funded debt	\$10,355,292.76		
Redemption of floating debt	30,500,000.00		
Payments to Sinking Fund Commission	107,648.00		
Interest	2,701,877.58		
		43,664,818.34	
Pension Accumulation Fund		2,153,447.00	
Sumner Traffic Tunnel — to balance 1941 operating deficit		158,731.40	
State Charges:			
State Tax and Assessments	\$3,467,380.04		
Metropolitan District Assessments	858,458.15		
		4,325,838.19	
Unliquidated Reserve, 1941 — City	\$40,555.56		
Unliquidated Reserve, 1941 — County	14,823.56		
		55,379.12	
Deposits in Closed Banks:			
Reserved for Liquidation — Revenue	\$444,078.13		
Reserved for Liquidation — Non-Revenue	60,585.54		
		504,663.67	
Civilian Defense Activities		119,768.64	
Boston Elevated, Rental Deficits		281,875.36	
Refunds		3,918,707.36	
Miscellaneous		9,109.59	
Transfers:			
To Capital Improvement Funds	\$1,812.93		
To Special Revenue Funds	11,900.68		
		13,713.61	
Total Disbursements			\$116,354,591.76
Cash Balance December 31, 1942 (Exhibit A-2, Columns 2-3-4)			\$6,554,996.93

SCHEDULE B-4
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Analysis of Property and Poll Tax Accounts
Fiscal Year Ended December 31, 1942

DEBITS

YEAR OF LEVY	Balance From 1941	Commitments	Reinstated Taxes	Reinstated Abatements	Abatements After Payments	Adjustments
1934 and Prior,	\$726,115.80		\$14,533.71	\$20.10	\$12,982.16	\$51.00
1935 . . .	113,320.10		3,460.10		10,286.64	16.00
1936 . . .	402,634.15		14,485.60		47,976.80	52.26
1937 . . .	388,131.55		12,442.89		188,078.11	1,569.98
1938 . . .	404,571.47		13,740.56		542,103.60	284.60
1939 . . .	1,204,732.79		71,754.11		750,024.14	496.72
1940 . . .	2,245,480.53		96,691.45	162.35	813,790.71	6,546.66
1941 . . .	9,455,047.42		58,467.97		765,152.81	24,743.37
1942 . . .		\$60,955,647.00			198,004.55	47,818.19
Totals	\$14,940,033.81	\$60,955,647.00	\$285,576.39	\$182.45	\$3,328,399.52	\$81,578.78

SCHEDULE B-4
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
ANALYSIS OF PROPERTY AND POLL TAX ACCOUNTS
FISCAL YEAR ENDED DECEMBER 31, 1942

CREDITS

Receipts	Transfers to Tax Titles	Abatements		Adjustments	Balances to 1943
		Special Overlay Reserve	Overlay		
\$3,963.68	\$36,219.60	\$78,036.54	\$11,764.73	\$53.00	\$623,665.22
3,986.10	14,844.40	17,128.03		16.00	91,108.31
4,157.55	22,965.60	62,082.23		10.45	375,932.98
13,247.10	35,497.09	192,720.49		22.00	348,735.85
7,481.24	48,361.88		545,493.79	364.86	358,998.46
51,836.60	76,150.33		754,189.04	281.33	1,144,550.46
746,262.50	414,368.34		858,128.74	8,056.69	1,135,855.43
5,663,658.08	1,657,622.53		1,076,941.67	5,167.26	1,900,022.03
51,874,373.66			613,811.49	313,480.43	8,399,804.16
\$58,368,966.51	\$2,306,029.77	\$349,967.29	\$3,860,329.46	\$327,452.02	\$14,378,672.90

SCHEDULE B-5
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Analysis of Changes in Surplus Account
Fiscal Year Ended December 31, 1942

Surplus as of December 31, 1941			\$2,768,004.83
Add:			
Excess Receipts over Estimates (Exhibit B-2):			
Departmental Revenue (City)	\$184,663.15		
Corporation Tax	778,473.95		
Motor Vehicle Excise Tax	35,235.77		
Income Tax	707,064.68		
Metropolitan Planning Board (Refund)	151.73		
		\$1,705,589.28	
Unexpended Balances Remaining in Treasury (Exhibit B-3):			
City Departments	\$815,969.32		
County Departments	122,577.89		
Debt Requirements	21,545.11		
		960,092.32	
Reinstated Taxes (Schedule B-4)		285,576.39	
Tax Title abatements charged to overlays (Schedule C-3)		90,627.66	
Supplementary Assessments:			
December Warrant	\$22,586.00		
State Reimbursement — Land for Water Purposes	12,456.21		
Town of Brookline	69.70		
		35,111.91	
Motor Vehicle Excise Tax Refunds charged to Estimated Receipts in Prior Years		1,098.84	
Cash in closed banks — Dividend		40,765.11	
Reinstatement of amounts originally reserved against deposits in closed banks, but which are no longer required in view of final liquidation		169,808.59	
Deficit in School Receipts — to be provided from balances of appropriations remaining in treasury		38,618.09	
			3,327,288.19
			<u>\$6,095,293.02</u>
Deduct:			
Deficits in Estimated Receipts (Exhibit B-2):			
Departmental Revenues — County	\$21,204.93		
Court House Maintenance	85,110.31		
Schools	38,618.09		
		\$144,933.33	
Taxes transferred to Tax Titles (Schedule B-4)		2,306,029.77	
Transfers from Revenue Cash to Non-Revenue Cash on account of final liquidation of closed banks		60,585.54	
Miscellaneous net adjustments		170.57	
			2,511,719.21
Surplus as of December 31, 1942			<u>\$3,583,573.81</u>

SCHEDULE B-6
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Transfers of Appropriations
Fiscal Year Ended December 31, 1942

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3				
Nov. 24, 1942	Dec. 31, 1942	Reserve Fund.....	City Council.....	\$1,350.00	
		Boston Port Authority.....	City Council.....	672.56	
					\$2,022.56
Dec. 22, 1942	Dec. 31, 1942	Soldiers' Relief Department.....	City Documents.....		4,500.00
		Unliquidated Reserve, 1941.....	Fire Department.....		13,314.76
Dec. 15, 1942		Soldiers' Relief Department.....	Hospital Department.....	\$36,000.00	
Dec. 29, 1942		Public Welfare Department, Central Office.....	Hospital Department.....	64,075.00	
	Dec. 31, 1942	Public Welfare Department, Central Office.....	Hospital Department.....	25,000.00	
	Dec. 31, 1942	Reserve Fund.....	Hospital Department.....	13,000.00	
					138,075.00
	Dec. 31, 1942	Reserve Fund.....	Hospital Department, Sanatorium Division.....		3,000.00
	Dec. 31, 1942	Institutions Department:	Institutions Department:		
		Long Island Hospital.....	Central Office.....		100.00
Nov. 24, 1942		Long Island Hospital.....	Child Welfare Division.....	\$5,000.00	
Dec. 8, 1942		Long Island Hospital.....	Child Welfare Division.....	5,000.00	
	Dec. 31, 1942	Long Island Hospital.....	Child Welfare Division.....	1,400.00	
					11,400.00
	Dec. 31, 1942	Soldiers' Relief Department.....	Long Island Hospital.....		4,000.00
	Dec. 31, 1942	Institutions Department:			
		Long Island Hospital, Men's Dormitory, Establishment of.....	Long Island Hospital, Special Improvements and Repairs.....		13.91
Nov. 24, 1942		Long Island Hospital.....	Steamer "Stephen J. O'Meara".....	\$8,500.00	
Dec. 29, 1942		Long Island Hospital.....	Steamer "Stephen J. O'Meara".....	2,000.00	
					10,500.00
	Dec. 31, 1942	Assessing Department.....	Library Department.....		3,233.80
Dec. 29, 1942		Budget Department.....	Market Department.....		445.00
Nov. 10, 1942		Reserve Fund.....	Mayor, Office Expenses.....	\$9,000.00	
	Dec. 31, 1942	Reserve Fund.....	Mayor, Office Expenses.....	650.00	
	Dec. 31, 1942	Auditing Department.....	Mayor, Office Expenses.....	1,453.98	
	Dec. 31, 1942	Boston Port Authority.....	Mayor, Office Expenses.....	927.71	
					12,031.69
July 23, 1942		Reserve Fund.....	Park Department.....	\$10,000.00	
Dec. 15, 1942		Park Department, Cemetery Division.....	Park Department.....	5,000.00	
Dec. 22, 1942		Soldiers' Relief Department.....	Park Department.....	9,092.29	
					24,092.29
Varying		Park Department:	Park Department:		
		Parkman Fund.....	Common and Parks, Maintenance and Improvement of.....	\$212,683.91	
	Dec. 31, 1942	Franklin Park Improvements....	Common and Parks, Maintenance and Improvement of.....	130.07	
					212,813.98
Feb. 3, 1942		Cemetery Trust Funds, Income....	Cemetery Division, Maintenance and Improvement of.....		60,000.00
	Dec. 31, 1942	Health Department.....	Public Buildings Department.....	\$5,102.00	
	Dec. 31, 1942	Park Department, Head House Pier, South Boston, Repairs, etc.....	Public Buildings Department.....	4,000.00	
	Dec. 31, 1942	Boston Traffic Commission.....	Public Buildings Department.....	1,644.79	
					10,746.79
		Public Works Department:	Public Works Department:		
Dec. 22, 1942		Sanitary Service.....	Central Office.....	\$40.00	
Dec. 29, 1942		Sanitary Service.....	Central Office.....	50.00	
					90.00
Dec. 15, 1942		Paving Service.....	Bridge Service.....		946.46
	Dec. 31, 1942	Public Welfare Department, Central Office.....	Lighting Service.....		16,400.26
		Public Works Department:			
July 14, 1942		Snow Removal.....	Sidewalks, Construction and Reconstruction of.....		50,000.00
			Sanitary Service.....	\$7,000.00	
Dec. 1, 1942		Bridge Service.....	Sanitary Service.....	4,000.00	
Dec. 1, 1942		Ferry Service.....	Sanitary Service.....	10,000.00	
Dec. 1, 1942		Paving Service.....	Sanitary Service.....		

SCHEDULE B-6
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
TRANSFERS OF APPROPRIATIONS
FISCAL YEAR ENDED DECEMBER 31, 1942

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3				
		Public Works Department:	Public Works Department:		
Dec. 1, 1942		Sewer Service.....	Sanitary Service.....	\$12,000.00	
Dec. 15, 1942		Paving Service.....	Sanitary Service.....	1,040.00	
Dec. 15, 1942		Reserve Fund.....	Sanitary Service.....	70,000.00	
	Dec. 31, 1942	Public Works Department, Paving Service.....	Sanitary Service.....	650.00	
	Dec. 31, 1942	Public Welfare Department, Central Office.....	Sanitary Service.....	11,600.55	\$116,290.55
Nov. 24, 1942		Reserve Fund.....	Registry Department.....	\$10,000.00	
Dec. 22, 1942		Finance Commission.....	Registry Department.....	3,710.00	13,710.00
Dec. 15, 1942		Boston Port Authority.....	Treasury Department.....		3,525.00
	Dec. 31, 1942	Finance Commission.....	Contingent Fund.....		3,000.00
Aug. 4, 1942		Mayor:	Mayor:		
		Conventions and Entertainment of Distinguished Guests.....	Public Celebrations.....	\$6,000.00	
Aug. 4, 1942		Reserve Fund.....	Public Celebrations.....	6,000.00	
Nov. 24, 1942		Reserve Fund.....	Public Celebrations.....	2,000.00	14,000.00
	April 2, 1942	Unliquidated Reserve:	Unliquidated Reserve:		852.92
		County — 1941.....	City — 1941.....		
Dec. 22, 1942		Public Welfare Department, Central Office.....	Work Relief Program — City.....	\$6,000.00	
Dec. 22, 1942		Work Relief Program — County.....	Work Relief Program — City.....	2,400.00	
	Dec. 28, 1942	Public Works Department, Ferry Service.....	Work Relief Program — City.....	938.48	
	Dec. 31, 1942	Hospital Department, Sanatorium Division.....	Work Relief Program — City.....	311.83	
	Dec. 31, 1942	Institutions Department, Long Island Hospital.....	Work Relief Program — City.....	222.97	
	Dec. 31, 1942	Police Department.....	Work Relief Program — City.....	1,101.05	
	Dec. 31, 1942	Public Works Department, Sanitary Service.....	Work Relief Program — City.....	25.96	
	Dec. 31, 1942	Work Relief Program — County.....	Work Relief Program — City.....	74.00	
	Dec. 31, 1942	Courthouse Custodian.....	Work Relief Program — City.....	.41	
	Dec. 31, 1942	Work Relief Program — County.....	Work Relief Program — City.....	50.00	
	Dec. 31, 1942	Public Welfare Department, Central Office.....	Work Relief Program — City.....	90,000.00	
	Dec. 31, 1942	Hospital Department.....	Work Relief Program — City.....	33,848.02	
	Dec. 31, 1942	City Documents.....	Work Relief Program — City.....	246.96	
	Dec. 31, 1942	Park Department.....	Work Relief Program — City.....	2,905.02	
	Dec. 31, 1942	Public Welfare Department, Central Office.....	Work Relief Program — City.....	16,500.00	
	Dec. 31, 1942	Soldiers' Relief Department.....	Work Relief Program — City.....	2,000.00	156,624.70
			Total — City Budget.....		\$885,729.67
	*April 30, 1942	Permanent School Pension Fund, Income (Trust Funds).....	School Committee, Pensions to Teachers.....		\$22,000.00
			Total — School Budget.....		\$22,000.00
Oct. 6, 1942		Public Buildings Department.....	County Buildings.....	\$2,700.00	
	Dec. 31, 1942	Public Buildings Department.....	County Buildings.....	925.00	\$3,625.00
Nov. 24, 1942		Superior Court, Civil Session, General Expenses.....	Supreme Judicial Court.....		2,000.00
Dec. 22, 1942		Municipal Court, City of Boston.....	Municipal Court, Brighton District.....	\$128.84	
	Dec. 31, 1942	East Boston District Court.....	Municipal Court, Brighton District.....	247.00	375.84
Nov. 24, 1942		Superior Court, Civil Session, General Expenses.....	Boston Juvenile Court.....		300.00
Dec. 22, 1942		Municipal Court, City of Boston.....	Registry of Deeds.....		3,000.00
Dec. 22, 1942		Municipal Court, City of Boston.....	Medical Examiner Service, Northern Division.....		729.55

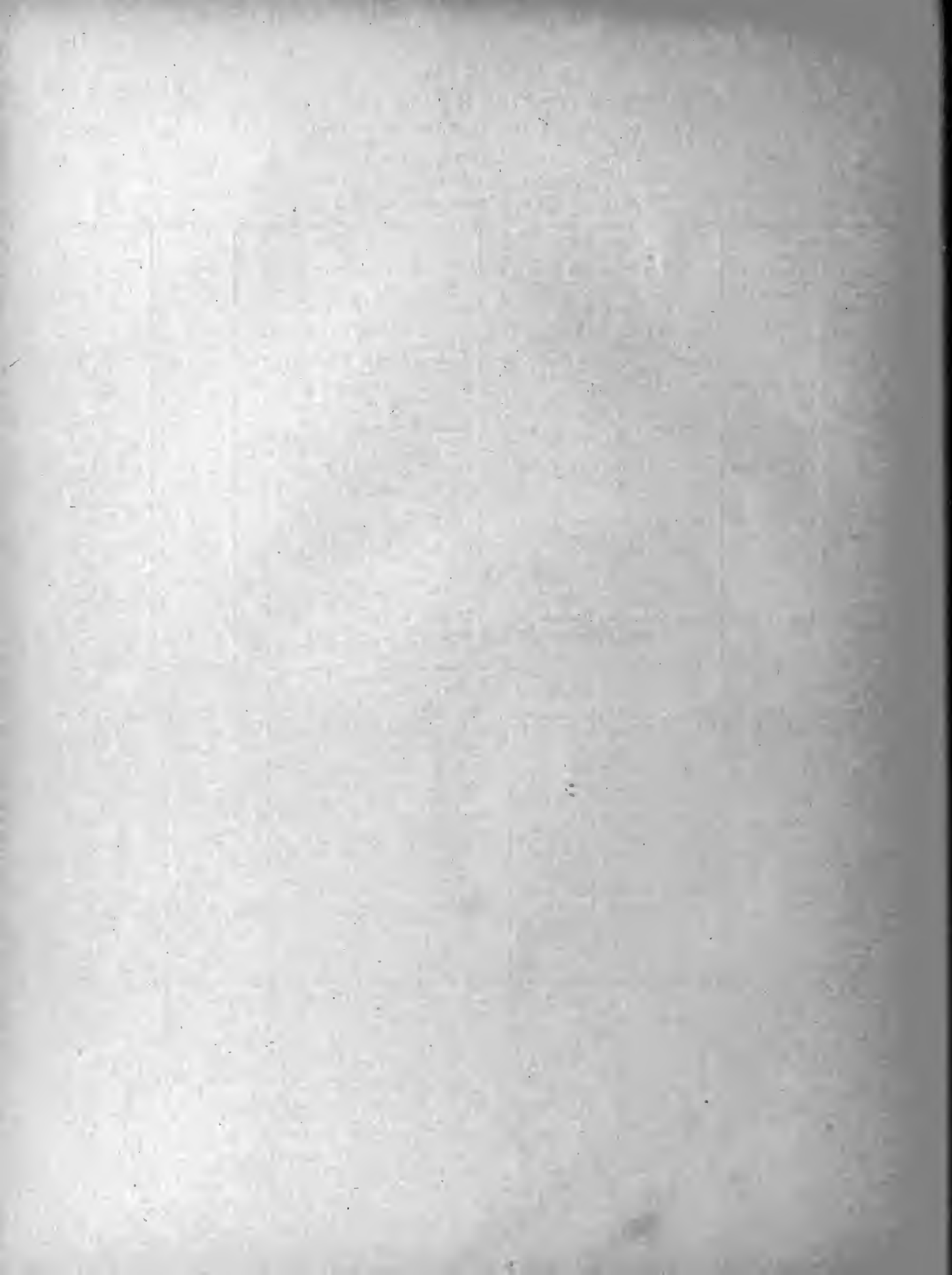
* School Committee Order.

SCHEDULE B-6
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
TRANSFERS OF APPROPRIATIONS
FISCAL YEAR ENDED DECEMBER 31, 1942

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3				
Dec. 22, 1942	Superior Court, Civil Session, General Expenses.....	Medical Examiner Service, Southern Division.....		\$300.00
Nov. 24, 1942	Superior Court, Civil Session, General Expenses.....	Associate Medical Examiner Service, Southern Division.....		305.00
	Dec. 31, 1942	Budget Department.....	Miscellaneous Expenses, Budget Department.....		39.71
Nov. 24, 1942	Public Works Department, Bridge Service.....	Granite Avenue Bridge.....		480.00
	Dec. 31, 1942	Municipal Court, City of Boston..	Penal Institutions Department, House of Correction.....		4,500.00
	Dec. 31, 1942	Municipal Court, City of Boston..	Steamer "Michael J. Perkins".....		4,304.00
			Total — County Budget.....		<u>\$19,959.10</u>
	Dec. 31, 1942	Premium on Permanent Loans.....	City Loans, Redemption of.....	\$9,190.30	
May 5, 1942	Water Service Surplus Receipts — 1940 (Special Revenue).....	City Loans, Redemption of.....	639,584.02	\$648,774.32
			Total — Debt Requirements.....		<u>\$648,774.32</u>
	Dec. 31, 1942	School Committee Receipts.....	Damages by Dogs.....		\$7,387.25
			Total — Miscellaneous.....		<u>\$7,387.25</u>

SPECIAL TRANSFER

Chapter 225, Acts of 1941..... Special Overlay Deficit Reserve..... General Revenue Receipts \$386,675.00
For other transfers involving General Revenue Accounts, see Schedules C-5 and D-2.



SECTION C
SPECIAL REVENUE FUNDS

EXHIBIT C-1
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Balance Sheet
December 31, 1942

ASSETS		
Cash in Treasury		\$2,455,838.03
Accounts Receivable:		
Tax Titles — Taxes and Assessments	\$5,680,987.54	
Tax Titles — on Water Rates	156,081.71	
Tax Possessions	1,971,261.31	
		<u>7,808,330.56</u>
Departmental Commitments:		
Foreclosed Property Rentals	\$83,225.71	
House of Correction, Industries	8,887.34	
City Record	1,119.61	
Printing Department	121,013.97	
		<u>214,246.63</u>
Water Rates and Services	\$1,227,212.38	
Water Added to Taxes — 1942 and Prior	281,897.00	
		<u>1,509,109.38</u>
Sumner Traffic Tunnel — Income Deficit		364,073.40
Total		<u><u>\$12,351,598.00</u></u>

EXHIBIT C-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
BALANCE SHEET
DECEMBER 31, 1942

LIABILITIES AND RESERVES

Appropriation Balances:

Rapid Transit Interest and Sinking Funds	\$566,441.87	
War Production Program	101,927.02	
Federal Welfare Grants	29,835.42	
Federal Health Grants	12,124.58	
House of Correction, Industries	5,775.62	
Municipal Advertising	888.92	
	<hr/>	\$716,993.43

Debt Due and Unpaid		113,000.00
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Reserved Accounts:

Street Openings Account	\$9,286.03	
Pay Roll Tailings	69,898.91	
Interest Tailings	8,562.55	
Unclaimed Money	12,955.52	

Sales of City Property:

General	\$81,905.33	
Schools	909.00	
Water	9,200.00	
	<hr/>	92,014.33

Duplicates and Overpayments	161,805.79	
Hospital Department, Unclaimed Property	489.05	
Collecting Department, Suspense Account	849.85	
Park Department, Suspense Account	4,653.71	
Tellers' Adjustment Account	1,920.65	
Unliquidated Reserve — 1941	894.05	
Unliquidated Reserve — 1942	1,473.11	
Pay Roll Deductions — Purchase of Defense Bonds	201,249.50	
Water Division, Deposit Account	2,638.00	
Protested Sidewalk Assessments	840.39	
	<hr/>	569,531.44

Revenues Available When Collected:

Accounts Receivable	\$7,808,330.56	
Departmental Commitments	214,246.63	
Water Rates	1,509,109.38	
	<hr/>	9,531,686.57

Surplus — Available for Appropriation:

Water Service	\$1,305,742.15	
Printing Department	34,080.87	
Foreclosed Real Estate Division	80,563.54	
	<hr/>	1,420,386.56

Total		<u><u>\$12,351,598.00</u></u>
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EXHIBIT C-2
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Summary of Credits, Expenditures and Balances
Fiscal Year Ended December 31, 1942

DEPARTMENT OR ACTIVITY	Balances From 1941	Credits
		Revenue Received During 1942
INCOME DEPARTMENTS		
City Record, Publication of		\$10,217.12
Printing Department	\$35,791.84	484,224.42
Sumner Traffic Tunnel		991,160.64
Maintenance and Operation	\$253,050.59	
Sinking Funds	271,577.00	
Interest	830,487.50	
Refunded Tolls	118.95	
Water Service	711,295.14	5,317,450.87
Auditing Department	\$425.00	
Collecting Department	99,146.81	
Public Works Department	1,024,086.40	
Serial Loans	37,484.86	
Interest	14,827.50	
Metropolitan District Assessment	2,906,978.76	
Refunded Rates and Miscellaneous	470.51	
Sales of Water Property	9,200.00	
Penal Institutions Department:		
Industries, General	6,622.86	22,506.66
Poultry Industry	1,644.86	29,753.58
Foreclosed Real Estate Division	35,012.32	86,891.09
Maintenance	\$41,281.54	
Refunded Rents	58.33	
Totals — Income Departments	\$799,567.02	\$6,942,204.38
DEBT REQUIREMENTS		
Redemption of Floating Debt:		
Tax Title Loans		\$1,929,163.29
Rapid Transit Interest and Sinking Funds	\$454,489.09	2,752,829.87
Totals — Debt Requirements	\$454,489.09	\$4,681,993.16

EXHIBIT C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF CREDITS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1942

Transfers (Schedule C-5)		Total Amount Available	Expenditures (Schedule C-2)	Deficit to be Raised in 1943 Tax Levy	Balances	
To	From				Unexpended	Unencumbered
\$11,900.68		\$22,117.80	\$22,117.80			
		520,016.26	485,935.39			\$34,080.87
		991,160.64	1,355,234.04	\$364,073.40		
	\$639,584.02	5,389,161.99	4,083,419.84			1,305,742.15
		9,200.00				9,200.00
		29,129.52	25,531.57		\$3,597.95	
		31,398.44	29,220.77		2,177.67	
		121,903.41	41,339.87			80,563.54
\$11,900.68	\$639,584.02	\$7,114,088.06	\$6,042,799.28	\$364,073.40	\$5,775.62	\$1,429,586.56
	\$100,081.72*	\$1,929,163.29	\$1,929,163.29		\$566,441.87	
		3,107,237.24	2,540,795.37			
	\$100,081.72	\$5,036,400.53	\$4,469,958.66		\$566,441.87	

* Adjustment on account of final liquidation of closed banks.

EXHIBIT C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF CREDITS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1942

DEPARTMENT OR ACTIVITY	Balances From 1941	Credits
		Revenue Received During 1942
FEDERAL GRANTS		
Public Welfare Department:		
Aid to Dependent Children	\$30.14	\$867,228.51
Aid to Dependent Children, Administration Expenses	11,817.92	43,035.09
Old Age Assistance	400.61	2,991,957.50
Old Age Assistance, Administration Expenses	2,773.05	99,865.13
Health Department:		
Health Education, No. 1	1,361.52	2,230.00
Health Education, No. 2		3,120.00
Social Disease Control, No. 1	10,129.14	10,900.00
Social Disease Control, No. 2		12,862.50
School Committee:		
War Production Program, No. 1	52,343.95	874,815.79
War Production Program, No. 5		5,420.95
Totals — Federal Grants	<u>\$78,856.33</u>	<u>\$4,911,435.47</u>
MISCELLANEOUS		
Betterments		\$114,714.19
City Hospital, Unclaimed Property	\$489.05	
Collecting Department, Suspense Account	2,374.85	
Debt Drawn For and Unpaid	50,000.00	103,000.00
Duplicates and Overpayments	140,717.61	95,985.60
Excess and Deficiency Account	211,767.66	
Franklin Park, Improvements	130.07	
Interest Tailings	8,948.80	
Municipal Advertising		1,342.67
Park Department — Suspense Account	26,578.70	75.01
Pay Roll Tailings	65,121.34	9,826.97
Sales of City Property — General	81,905.33	20,000.00
Sales of City Property — Schools	909.00	
Street Openings Account	9,713.71	7,755.60
Taxes Paid in Advance of 1942 Levy	133.83	
Tellers' Adjustment Account	1,479.52	2,389.92
Unclaimed Money	12,813.13	142.39
Unliquidated Reserve — 1941	4,900.77	
Unliquidated Reserve — 1942		1,473.11
Water Service, Deposit Account		32,061.95
West Roxbury Parkway	840.39	
Pay Roll Deductions for Purchase of Defense Bonds		434,530.25
Totals — Miscellaneous	<u>\$618,823.76</u>	<u>\$823,297.66</u>

EXHIBIT C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF CREDITS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1942

Transfers (Schedule C-5)		Total Amount Available	Expenditures (Schedule C-2)	Deficit to be Raised in 1943 Tax Levy	Balances	
To	From				Unexpended	Unencumbered
		\$867,258.65	\$844,000.00		\$23,258.65	
		54,853.01	53,790.22		1,062.79	
		2,992,358.11	2,991,000.00		1,358.11	
		102,638.18	98,482.31		4,155.87	
		3,591.52	3,580.14		11.38	
		3,120.00	729.41		2,390.59	
		21,029.14	19,280.36		1,748.78	
		12,862.50	4,888.67		7,973.83	
		927,159.74	825,232.72		101,927.02	
		5,420.95	5,420.95			
		\$4,990,291.80	\$4,846,404.78		\$143,887.02	
		\$114,714.19	\$114,714.19			
		489.05			\$489.05	
		2,374.85	1,525.00		849.85	
		153,000.00	40,000.00		113,000.00	
		236,703.21	74,897.42		161,805.79	
\$211,767.66*						
130.07						
		8,948.80	386.25		8,562.55	
		1,342.67	453.75		888.92	
		26,653.71	22,000.00		4,653.71	
		74,948.31	5,049.40		69,898.91	
20,000.00		81,905.33			81,905.33	
		909.00			909.00	
		17,469.31	8,183.28		9,286.03	
133.83						
		3,869.44	1,948.79		1,920.65	
		12,955.52			12,955.52	
		4,900.77	4,006.72		894.05	
		1,473.11			1,473.11	
		32,061.95	29,423.95		2,638.00	
		840.39			840.39	
		434,530.25	233,280.75		201,249.50	
\$232,031.56		\$1,210,089.86	\$535,869.50		\$674,220.36	

* Adjustment on account of final liquidation of closed banks.

SCHEDULE C-1
City of Boston and County of Suffolk

SPECIAL REVENUE FUNDS
Cash Receipts and Disbursements
Fiscal Year Ended December 31, 1942

Balance January 1, 1942		\$1,793,004.80
Receipts:		
Tax Titles and Possessions	\$1,929,163.29	
Revenues Reserved for Special Objects:		
Betterments	\$114,714.19	
Debt Due but Unpaid	103,000.00	
Duplicates and Overpayments	95,985.60	
Pay Roll Tailings — City	9,678.86	
Pay Roll Tailings — County	148.11	
Sales of City Property, General	20,000.00	
Unclaimed Money — County	142.39	
Tellers' Adjustment Account	2,389.92	
Municipal Advertising	1,342.67	
Street Openings Account	7,755.60	
Park Department, Suspense Account	75.01	
War Production Program	880,236.74	
Water Division, Deposit Account	32,061.95	
Pay Roll Deductions for Purchase of Defense Bonds,	434,530.25	
Unliquidated Reserve, 1942	1,473.11	
Accrued Interest on Loans	114.43	
		1,703,648.83
Federal Welfare Grants		4,031,198.73
Rapid Transit Rentals		2,752,715.44
Revenue Departments:		
Water Rates, etc.	\$5,317,450.87	
Printing Department	484,224.42	
Sumner Tunnel Tolls, etc.	991,160.64	
House of Correction, Industries	52,260.24	
City Record	10,217.12	
Rent of Foreclosed Property	86,891.09	
Sumner Tunnel Deficit — Raised in Tax Levy	158,731.40	
		7,100,935.78
Total Receipts		17,517,662.07
Transfers:		
From Contingent Fund (General Revenue) to City Record		11,900.68
Total Balance, Receipts and Transfers		\$19,322,567.55
Payments:		
From Revenues Reserved for Special Objects:		
Betterments	\$114,714.19	
Debt Drawn but Unpaid	40,000.00	
Duplicates and Overpayments	74,897.42	
Pay Roll Tailings — City	5,017.60	
Pay Roll Tailings — County	31.80	
Interest Tailings	386.25	
Tellers' Adjustment Account	1,948.79	
Street Openings Account	8,183.28	
Unliquidated Reserve, 1941	4,006.72	
Municipal Advertising	453.75	
Collector's Suspense Account	1,525.00	
Water Division, Deposit Account	29,423.95	
Pay Roll Deductions for Purchase of Defense Bonds,	233,280.75	
Park Department, Suspense Account	22,000.00	
War Production Program, No. 1	825,232.72	
War Production Program, No. 2	5,420.95	
		\$1,366,523.17

SCHEDULE C-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
CASH RECEIPTS AND DISBURSEMENTS
FISCAL YEAR ENDED DECEMBER 31, 1942

Revenue Departments:

	Maintenance	Debt and Interest
City Record	\$22,117.80	
Printing Department	485,935.39	
Sumner Tunnel	253,169.54	\$1,102,064.50
Water Service	1,124,128.72	52,312.36
Foreclosed Real Estate Division	41,339.87	
House of Correction Industries	54,752.34	
	<hr/>	<hr/>
	\$1,981,443.66	\$1,154,376.86
Metropolitan Water Assessment	915,801.43	1,991,177.33
	<hr/>	<hr/>
	\$2,897,245.09	\$3,145,554.19

\$6,042,799.28
1,929,163.29
4,015,751.11
2,540,795.37

Transfers:

From Water Surplus to Debt and Interest (General Revenue)	\$639,584.02	
From Sales of City Property to Playgrounds, Establishment and Extension of (Capital Improvements)	20,000.00	
From Franklin Park Improvements to Common and Parks, etc. (General Revenue)	130.07	
From Excess and Deficiency Account to Liquidation of Closed Banks (General Revenue)	211,767.66	
From Taxes, 1942, Paid in Advance to Taxes, 1942 (General Revenue)	133.83	
From Rapid Transit, Interest and Sinking Fund to Liquidation of Closed Banks (General Revenue)	100,081.72	
	<hr/>	971,697.30

Total Payments and Transfers	16,866,729.52
Balance, December 31, 1942 (Exhibit C-1)	<u>\$2,455,838.03</u>

SCHEDULE C-2
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Summary of Expenditures
Fiscal Year Ended December 31, 1942

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
DEPARTMENTAL MAINTENANCE		
Auditing Department, Water Division	\$425.00	\$425.00
City Record, Publication of	22,117.80	4,599.17
Collecting Department, Water Division	99,146.81	75,195.95
Foreclosed Real Estate Division	41,281.54	16,218.77
Printing Department	370,853.04	231,580.26
Departmental Stationery and Postage	115,082.35	
Sumner Traffic Tunnel	253,050.59	167,133.03
Water Service	1,024,086.40	756,545.91
 Total Departmental Maintenance (Exhibit C-2)	 <u>\$1,926,043.53</u>	 <u>\$1,251,698.09*</u>
DEBT REQUIREMENTS		
Redemption of Floating Debt:		
Tax Title Loans from Commonwealth	\$1,929,163.29	
Redemption of Funded Debt:		
Rapid Transit, Serial Loan	6,000.00	
Water Service, Serial Loans	37,484.86	
Payments to Sinking Fund Commission:		
Rapid Transit	326,405.93	
Sumner Traffic Tunnel	271,577.00	
Interest:		
Rapid Transit	2,208,389.44	
Sumner Traffic Tunnel	830,487.50	
Water Service	14,827.50	
 Total Debt Requirements (Exhibit C-2)	 <u>\$5,624,335.52</u>	
METROPOLITAN WATER ASSESSMENT		
Sinking Funds	\$13,012.35	
Serial Loans	965,460.87	
Interest	1,012,704.11	
Maintenance	820,857.67	
On account of Brookline credit	94,943.76	
 Total Metropolitan Water Assessment (Exhibit C-2)	 <u>\$2,906,978.76</u>	
REFUNDS		
Traffic Tunnel Tolls	\$118.95	
Water Rates	470.51	
Rents — Foreclosed Real Estate	58.33	
 Total Refunds (Exhibit C-2)	 <u>\$647.79</u>	
Penal Industries:		
General	\$25,531.57	\$4,716.55
Poultry	29,220.77	2,505.95
 Total Industries (Exhibit C-2)	 <u>\$54,752.34</u>	 <u>\$7,222.50</u>
 * Regular Pay Roll Payments	 \$1,206,342.01	
Emergency Compensation Allowance	45,356.08	
	<u>\$1,251,698.09</u>	

SCHEDULE C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1942

Contractual Services	Equipment	Supplies	Materials	Special Items	W. P. A. Sponsors Contributions
\$17,373.74	\$16.00	\$128.89			
12,070.71	93.00	10,887.15		\$900.00	
20,547.15	207.55	3,883.79	\$124.28	300.00	
50,478.71	2,044.96	5,308.98	79,386.01	2,054.12	
			115,082.35		
70,857.31	2,442.88	3,778.00	8,809.77	29.60	
117,593.23	32,139.15	23,451.61	56,265.44	†26,284.80	\$11,806.26
<u>\$288,920.85</u>	<u>\$36,943.54</u>	<u>\$47,438.42</u>	<u>\$259,667.85</u>	<u>\$29,568.52</u>	<u>\$11,806.26</u>

\$307.91	\$72.69	\$71.29	\$20,363.13
86.01	3,384.38	21,561.90	1,682.53
<u>\$393.92</u>	<u>\$3,457.07</u>	<u>\$21,633.19</u>	<u>\$22,045.66</u>

† Includes \$131.27 Civilian Defense Activities.

SCHEDULE C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1942

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
FEDERAL GRANTS		
Aid Disbursements:		
Dependent Children	\$844,000.00	
Old Age Assistance	2,991,000.00	
Administration Expenses:		
Dependent Children	53,790.22	\$53,790.22
Old Age Assistance	98,482.31	98,482.31
Public Health:		
Health Education	4,309.55	964.41
Social Disease Control	24,169.03	5,567.51
War Production:		
School Programs	830,653.67	586,568.85
Total Federal Grants (Exhibit C-2)	<u>\$4,846,404.78</u>	<u>\$745,373.30</u>
MISCELLANEOUS		
Betterments	\$114,714.19	
Collecting Department, Suspense Account	1,525.00	
Debt Drawn for and Unpaid	40,000.00	
Duplicates and Overpayments	74,897.42	
Interest Tailings	386.25	
Municipal Advertising	453.75	
Park Department, Suspense Account	22,000.00	
Pay Roll Tailings	5,049.40	
Street Openings Account	8,183.28	
Tellers' Adjustment Account	1,948.79	
Unliquidated Reserve, 1941	4,006.72	
Water Service, Deposit Account	29,423.95	
Defense Bond Pay Roll Deductions	233,280.75	
Total Miscellaneous (Exhibit C-2)	<u>\$535,869.50</u>	

SCHEDULE C-3
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Analysis of Tax Title Account
Fiscal Year Ended December 31, 1942

Balance, December 31, 1941		\$6,049,121.73
Additions:		
Commitments	\$148,278.68	
Transfers from Tax Accounts (Schedule B-4)	2,306,029.77	
Transfers from Moth Assessments	67.00	
Transfers from Sidewalk Assessments	419.53	
Transfers from Tax Possessions	177.09	
		<u>2,454,972.07</u>
		\$8,504,093.80
Decreases:		
Receipts (Schedule C-1)	\$1,770,903.29	
Abatements Charged to Special Overlay Reserve (Schedule B-5)	36,701.21	
Abatements Charged to Overlay Accounts (Schedule B-5)	53,926.45	
Transfers to Tax Possessions (Schedule C-4)	618,429.86	
Cancelled Costs and Interest	343,217.92	
		<u>2,823,178.73</u>
Balance, December 31, 1942 (Exhibit C-1)		<u>\$5,680,915.07</u>

SCHEDULE C-2

CITY OF BOSTON AND COUNTY OF SUFFOLK

SPECIAL REVENUE FUNDS

SUMMARY OF EXPENDITURES

FISCAL YEAR ENDED DECEMBER 31, 1942

Contractual Services	Equipment	Supplies	Materials	Special Items	W. P. A. Sponsors Contributions
				\$844,000.00	
				2,991,000.00	
\$1,267.24	\$1,270.75	\$691.35	\$115.80		
2,331.02	12,338.73	3,842.44	89.33		
		243,082.48		1,002.34	
<u>\$3,598.26</u>	<u>\$13,609.48</u>	<u>\$247,616.27</u>	<u>\$205.13</u>	<u>\$3,836,002.34</u>	

SCHEDULE C-4

City of Boston and County of Suffolk

SPECIAL REVENUE FUNDS

Analysis of Tax Possessions Account

Fiscal Year Ended December 31, 1942

Balance, December 31, 1941	\$1,491,732.91
Additions:	
Commitments (Land Court Fees, etc.)	\$27,541.13
Transfers from Tax Titles — General Revenue	618,429.86
Transfers from Tax Titles — Sinking Funds	7,786.66
Transfers from Tax Titles — Water	5,743.99
Transfers from Street Assessments	153.30
Transfers from Sewer Assessments	2,045.72
Profit on Sales	16,193.15
	<u>677,893.81</u>
	\$2,169,626.72
Decreases:	
Receipts (Schedule C-1)	\$158,260.00
Transfers to Tax Titles	177.09
Transfers to Taxes	382.98
Loss on Sales	39,545.34
	<u>198,365.41</u>
Balance, December 31, 1942 (Exhibit C-1)	<u>\$1,971,261.31</u>

SCHEDULE C-5
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Transfers of Appropriations
Fiscal Year Ended December 31, 1942

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3				
	Dec. 31, 1942	Contingent Fund.....	City Record Receipts.....		<u><u>\$11,900.68</u></u>

SECTION D

CAPITAL IMPROVEMENT FUNDS

EXHIBIT D-1
City of Boston and County of Suffolk
CAPITAL IMPROVEMENT FUNDS
Balance Sheet
December 31, 1942

ASSETS	
Cash in Treasury	\$769,911.52
Accounts Receivable:	
Huntington Avenue Subway	75.00
Bonds Authorized and Unissued:	
Huntington Avenue Subway	\$500,000.00
Public Ways, Construction of	500,000.00
Bridges, Construction of	150,000.00
Traffic Tunnel Series "C"	100,000.00
Huntington Avenue Underpass	50,000.00
New City Hall Plans, etc.	10,000.00
	<hr/> 1,310,000.00
Total	<hr/> \$2,079,986.52 <hr/>

EXHIBIT D-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
CAPITAL IMPROVEMENT FUNDS
BALANCE SHEET
DECEMBER 31, 1942

LIABILITIES AND RESERVES

Appropriation Balances	\$769,911.52
Revenues Available when Collected	75.00
Improvements Authorized	1,310,000.00
Total	<u>\$2,079,986.52</u>

EXHIBIT D-2
City of Boston and County of Suffolk
CAPITAL IMPROVEMENT FUNDS
Summary of Appropriations, Expenditures and Balances
Fiscal Year Ended December 31, 1942

DEPARTMENT AND IMPROVEMENT	Balance from 1941	Credits	
		Revenue Received During 1942	Loans Issued in 1942
BOSTON TRAFFIC COMMISSION			
Automatic Traffic Signals, North End Section	\$10,356.80		
Automatic Traffic Control Signals in Various Sections of the City	44,803.86		
FIRE DEPARTMENT			
New Fire Stations and Additions to and Improvement of Existing Fire Stations	42,357.19		
PARK DEPARTMENT			
Airport Improvements	296.86		
Park and Playground Improvements, etc.	13,054.95		
Park, Vicinity of Nashua and Leverett Streets	25,293.50	\$4,004.30	
Playgrounds, Establishment and Extension of			
Tenean Beach, Purchase and Improvement of Beach Land	5,866.97		
PUBLIC BUILDINGS DEPARTMENT			
Gymnasium, South Boston, Establishment of	50,000.00		
New City Hall, Plans, etc.			
PUBLIC WORKS DEPARTMENT			
Bridges, Construction of	100,000.00		\$250,000.00
Bridges, Reconstruction and Repair of (P. W. A.)	3,852.77		
Public Ways, Construction of	295,205.43	6,184.13	
Sewerage Works	130,902.21	1,011.23	300,000.00
Water Main Construction (P. W. A.)	15,515.14		
STREET LAYING-OUT DEPARTMENT			
Highways, Making of	74,160.47		
Oakland and Ashland Streets, Improvement	11,114.00		
TRANSIT DEPARTMENT			
Arlington Station	1,782.80		
Boston Tunnel and Subway	10,037.60	4.00	
Boylston Street Subway	3,231.50		
Boylston Street Subway, Chapter 394, Acts of 1930	6,986.15		
Cambridge Connection	10,511.17		
Commonwealth Avenue Underpass, Chapter 173, Acts of 1937	1,865.68		
Dorchester Rapid Transit	4,002.84	1.00	75,000.00
Dorchester Tunnel	28,201.08	4.05	
East Boston Tunnel Alterations	2,552.14		
East Boston Tunnel Alterations, Acts of 1924	9,204.18		
East Boston Tunnel Extension	5,037.20		
Huntington Avenue Subway, Acts of 1937 and 1938	174,963.17	9,835.59	
Huntington Avenue Underpass, Chapter 395, Acts of 1938			25,000.00
Hyde Park Street Railway	534.19		
Traffic Tunnel	13,903.84	814.34	
Tremont Street Subway Alterations, Acts of 1924	20,769.25		

EXHIBIT D-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
CAPITAL IMPROVEMENT FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1942

Transfers (Schedule D-2)		Total Amounts Available	Expenditures	Balances to 1943			Unencumbered
To	From			Unexpended	Loans Author- ized but not Issued	Unliquidated	
\$9,548.37	\$9,548.37	\$808.43 54,352.23	\$808.43 170.31	\$54,181.92		\$16,884.29	\$37,297.63
		42,357.19	14,754.94	27,602.25		204.79	27,397.46
14,297.80	14,297.80	296.86	127.84	169.02			169.02
		27,352.75	12,124.00	15,228.75			15,228.75
20,000.00		15,000.00	15,000.00				
		20,000.00	13,983.95	6,016.05		710.83	5,305.22
		5,866.97		5,866.97			5,866.97
		50,000.00	5,396.50	44,603.50		1,463.00	43,140.50
					\$10,000.00		10,000.00
78.94		350,000.00	177,562.38	172,437.62	150,000.00	179,673.50	142,764.12
		3,852.77	3,852.77				
		301,468.50	287,281.77	14,186.73	500,000.00	30,733.84	483,452.89
		431,913.44	353,238.69	78,674.75		44,253.94	34,420.81
		15,515.14	15,515.14				
11,114.00	11,114.00	85,274.47	1,055.80	84,218.67		84,218.67	
		1,782.80		1,782.80			1,782.80
		10,041.60	1,801.19	8,240.41			8,240.41
		3,231.50		3,231.50			3,231.50
		6,986.15		6,986.15			6,986.15
		10,511.17		10,511.17			10,511.17
	1,865.68	79,003.84	60,121.05	18,882.79		2,604.10	16,278.69
		28,205.13	23,988.18	4,216.95		21.85	4,195.10
		2,552.14	1,748.29	803.85			803.85
		9,204.18	6,675.86	2,528.32		59.32	2,469.00
		5,037.20	809.25	4,227.95			4,227.95
		184,798.76	140,298.39	44,500.37	500,000.00	5,152.09	539,348.28
1,865.68		26,865.68	13,065.19	13,800.49	50,000.00		63,800.49
		534.19		534.19			534.19
		14,718.18	3,460.00	11,258.18	100,000.00		111,258.18
		20,769.25		20,769.25			20,769.25

EXHIBIT D-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
CAPITAL IMPROVEMENT FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1942

DEPARTMENT AND IMPROVEMENT	Balance from 1941	Credits	
		Revenue Received During 1942	Loans Issued in 1942
MISCELLANEOUS			
Civilian Defense Activities	\$47,184.55	\$870.05	\$225,000.00
SCHOOL DEPARTMENT			
Addition to the Michael J. Perkins School, South Boston (P. W. A.)			
English High School, Alterations, New Cafeteria, etc. (P. W. A.)	597.12		
High School of Practical Arts, Alterations and Additions (P. W. A.)	2,757.35		
Robert Gould Shaw School, Gymnasium, Assembly Hall and Incidental Additions (P. W. A.)	561.81	3,800.00	
COUNTY OF SUFFOLK			
Jail Improvements	1,994.56		
Totals	\$1,169,458.33	\$26,528.69	\$875,000.00

EXHIBIT D-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
CAPITAL IMPROVEMENT FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1942

Transfers (Schedule D-2)		Total Amounts Available	Expenditures	Balances to 1943			Unencumbered
To	From			Unexpended	Loans Author- ized but not Issued	Unliquidated	
		\$273,054.60	\$164,259.20	\$108,795.40		\$16,263.53	\$92,531.87
\$1,733.99		1,733.99	1,733.99				
		597.12	597.12				
		2,757.35	2,757.35				
		4,361.81		4,361.81			4,361.81
		1,994.56	700.85	1,293.71			1,293.71
\$58,638.78	\$36,825.85	\$2,092,799.95	\$1,322,888.43	\$769,911.52	\$1,310,000.00	\$382,243.75	\$1,697,667.77

SCHEDULE D-1
City of Boston and County of Suffolk

CAPITAL IMPROVEMENT FUNDS
Cash Receipts and Disbursements
Fiscal Year Ended December 31, 1942

Balance, January 1, 1942	\$1,169,458.33
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RECEIPTS AND TRANSFERS

Bonds Issued:

Sewerage Works	\$300,000.00	
Bridges, Construction of	250,000.00	
Civilian Defense Loan	225,000.00	
Dorchester Rapid Transit	75,000.00	
Huntington Avenue Underpass	25,000.00	
		\$875,000.00

Federal P. W. A. Grants:

Robert Gould Shaw School, Gymnasium, Assembly Hall and Incidental Additions	\$3,800.00	
Sewerage Works	832.51	
		4,632.51

Miscellaneous:

Huntington Avenue Subway	\$9,835.59	
Public Ways Construction — State's Share, Chapter 90	6,184.13	
Park, Vicinity of Nashua and Leverett Streets	4,004.30	
Civilian Defense Activities	870.05	
Traffic Tunnel, Rental, Sales, etc.	814.34	
Personal Service Credit — Sewer Construction	178.72	
Transit Department, Rental, Sales, etc.	9.05	
		21,896.18

Transfers:

From Sales of City Property	\$20,000.00	
From Land and Buildings for Schools	1,733.99	
From Reconstruction of Streets	78.94	
		21,812.93

Total Receipts and Transfers	923,341.62
	\$2,092,799.95

DISBURSEMENTS AND TRANSFERS

Redemption of Funded Debt (P. W. A.):

Water Main Construction	\$15,515.14	
Bridges, Reconstruction and Repair of	3,852.77	
High School of Practical Arts, Alterations and Additions, English High School, Alterations, New Cafeteria, etc. (P. W. A.)	2,757.35	
	597.12	
		\$22,722.38

SCHEDULE D-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
CAPITAL IMPROVEMENT FUNDS
CASH RECEIPTS AND DISBURSEMENTS
FISCAL YEAR ENDED DECEMBER 31, 1942

Capital Outlays:

Sewerage Works	\$353,238.69	
Public Ways, Construction of	287,281.77	
Rapid Transit Facilities	251,967.40	
Bridges, Construction of	177,562.38	
Civilian Defense Activities	164,259.20	
Park, Vicinity of Nashua and Leverett Streets	15,000.00	
New Fire Stations and Additions to and Improvement of Existing Fire Stations	14,754.94	
Playgrounds, Establishment and Extension of	13,983.95	
Park and Playground Improvements, etc.	12,124.00	
Gymnasium, South Boston, Establishment of	5,396.50	
Addition to the Michael J. Perkins School, South Boston (P. W. A.)	1,733.99	
Highways, Making of	1,055.80	
Automatic Traffic Signals, North End Section	808.43	
Jail Improvements	700.85	
Automatic Traffic Control Signals in Various Sections of the City	170.31	
Airport Improvements	127.84	
		\$1,300,166.05

Total Disbursements and Transfers	\$1,322,888.43
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Balance, December 31, 1942 (Exhibit D-1)	<u>\$769,911.52</u>
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SCHEDULE D-2
City of Boston and County of Suffolk
CAPITAL IMPROVEMENT FUNDS
Transfers of Appropriations
Fiscal Year Ended December 31, 1942

Authority		From the Appropriation for	To the Appropriation for	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3			
June 16, 1942	Dec. 31, 1942	Boston Traffic Commission: Automatic Traffic Signals, North End Section.....	Boston Traffic Commission: Automatic Traffic Control Signals in Various Sections of the City.....	\$9,548.37
	Dec. 31, 1942	Park Department: Park, Vicinity of Nashua and Leverett Streets.....	Park Department: Park and Playground, Improvements, etc.....	14,297.80
		Sales of City Property.....	Park Department: Playgrounds, Establishment and Extension of.....	20,000.00
	Dec. 31, 1942	Public Works Department: Reconstruction of Streets — Revenue...	Public Works Department: Public Ways, Construction of — Non-Revenue.....	78.94
	Dec. 31, 1942	Street Laying-Out Department: Oakland and Ashland Streets, Improvement.	Street Laying-Out Department: Highways, Making of.....	11,114.00
	Dec. 31, 1942	Transit Department: Commonwealth Avenue Underpass, Chapter 173, Acts of 1937.....	Transit Department: Huntington Avenue Underpass, Chapter 395, Acts of 1938.....	1,865.68
	Dec. 31, 1942	School Committee: Land and Buildings for Schools.....	School Committee: Addition to the Michael J. Perkins School, South Boston (P. W. A.).....	1,733.99
			Total — Capital Improvement Funds,	<u>\$58,638.78</u>

SECTION E
DEBT AND SINKING FUNDS

EXHIBIT E-1
City of Boston and County of Suffolk
BALANCE SHEETS — DEBT AND SINKING FUNDS
January 1 and December 31, 1942

	January 1, 1942	December 31, 1942
ASSETS		
Cash — Sinking Fund Commission:		
In Treasury and Depositories	\$3,191,858.73	\$2,375,690.17
In Closed Banks	1.00	1.00
	<u>\$3,191,859.73</u>	<u>\$2,375,691.17</u>
Investments — Sinking Fund Commission,	21,249,450.00	21,921,450.00
Accounts Receivable:		
Special Assessments:		
Added to Taxes:		
Street	\$27,368.14	\$19,055.58
Sewer	14,760.08	11,380.90
	42,128.22	30,436.48
Apportioned but not Due:		
Street	\$90,054.69	\$96,689.16
Sewer	78,424.41	65,646.19
	168,479.10	162,335.35
Unapportioned:		
Street	\$447,635.79	\$375,572.65
Sewer	62,812.99	46,918.16
	510,448.78	422,490.81
Tax Titles — Street and Sewer Assess-		
ments	126,337.64	118,230.92
Governor Square Subway Rental	114,192.84	
Amounts to be Provided for Retirement of:		
Net Funded or Fixed Debt:		
Sinking Fund	\$60,087,761.96	\$58,718,208.25
Serial	66,185,000.00	61,633,850.00
	126,272,761.96*	120,352,058.25*
Liquidating Debt	6,127,288.15	4,198,124.86
	<u>\$157,802,946.42</u>	<u>\$149,580,817.84</u>
LIABILITIES AND SURPLUS		
Sinking Fund Loans:		
Inside Debt Limit	\$3,563,000.00	\$3,563,000.00
Outside Debt Limit	78,772,600.00	77,847,600.00
	\$82,335,600.00	\$81,410,600.00
Serial Loans:		
Inside Debt Limit	\$34,311,000.00	\$31,829,000.00
Outside Debt Limit	31,874,000.00	29,804,850.00
	66,185,000.00	61,633,850.00
Tax Title Loans	6,127,288.15	4,198,124.86
Revenues Available when Collected:		
Special Assessments	\$721,056.10	\$615,262.64
Tax Titles	126,337.64	118,230.92
Governor Square Rental	114,192.84	
	961,586.58	733,493.56
Sinking Fund Surplus	2,193,471.69	1,604,749.42
	<u>\$157,802,946.42</u>	<u>\$149,580,817.84</u>

* Sinking Fund Surplus applied against this amount in computation of Net Funded Debt in Exhibit E-2.

EXHIBIT E-2
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Changes in Funded Debt
Fiscal Year Ended December 31, 1942

Gross funded debt December 31, 1941		\$148,520,600.00
Add funded debt issued in 1942:		
City Debt	\$4,864,350.00	
Rapid Transit Debt	75,000.00	
		<u>4,939,350.00</u>
		\$153,459,950.00
Deduct funded debt paid in 1942:		
City Debt	\$9,420,500.00	
County Debt	136,000.00	
Water Debt	53,000.00	
Rapid Transit Debt	806,000.00	
		<u>10,415,500.00</u>
Gross funded debt December 31, 1942		\$143,044,450.00
Sinking Funds December 31, 1941	\$24,441,309.73	
Receipts during 1942	1,657,446.45	
	<u>\$26,098,756.18</u>	
Payments during 1942	1,801,615.01	
Total redemption means December 31, 1942		<u>24,297,141.17</u>
Net funded debt December 31, 1942		<u><u>\$118,747,308.83</u></u>

EXHIBIT E-3
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Changes in Floating Debt
Fiscal Year Ended December 31, 1942

LOANS IN ANTICIPATION OF REVENUE

Loans brought forward from 1941		\$9,500,000.00
Loans issued during 1942		*32,000,000.00
		<u>\$41,500,000.00</u>
Less 1941 Loans paid off	\$9,500,000.00	
Less 1942 Loans paid off	21,000,000.00	
		<u>30,500,000.00</u>
Net outstanding obligations		<u>\$11,000,000.00</u>

* Total authorized by City Council, \$40,000,000.

TAX TITLE LOANS
(Chapter 49, Acts of 1933 as amended)

Loans outstanding December 31, 1941	*\$6,127,288.15
Less payments to Treasurer of the Commonwealth	1,929,163.29
	<u>\$4,198,124.86</u>
Balance outstanding December 31, 1942	<u>\$4,198,124.86</u>

* Under the provisions of Chapter 49, Acts of 1933, this amount will be liquidated by monthly payments to the Treasurer of the Commonwealth, of receipts from Tax Titles pledged to the redemption of the Loan.

EXHIBIT E-4
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Debt Incurring Power in 1942

Total debt incurring power within the debt limit ($2\frac{1}{2}$ per cent of \$1,481,586,003, the average assessed valuation for three years, less abatements)		\$37,039,650.08
Debts incurred:		
Total funded debt, city and county	*\$148,520,600.00	
Funded debt outside the debt limit (debt exempted from the operation of the law limiting municipal indebtedness):		
City debt	\$32,856,900.00	
Water debt	12,000.00	
Traffic Tunnel debt	16,000,000.00	
Traffic Tunnel debt, "Series B"	3,000,000.00	
Traffic Tunnel debt, "Series C"	500,000.00	
County debt	1,650,000.00	
Rapid Transit debt	56,627,700.00	
	<u>\$110,646,600.00</u>	
Funded debt for Public Works Administration projects, issued under authority of Chapter 366, Acts of 1933, as amended by Chapter 21, Acts of 1934	5,250,000.00	
		<u>115,896,600.00</u>
Funded debt within the debt limit		\$32,624,000.00
Offsets to funded debt:		
Sinking funds	\$24,441,309.73	
Less sinking funds for debt outside the debt limit:		
City	\$4,694,928.97	
Rapid Transit	15,268,356.40	
Traffic Tunnel	988,877.38	
Traffic Tunnel, "Series B"	433,316.51	
Traffic Tunnel, "Series C"	55,285.28	
	<u>21,440,764.54</u>	
Offsets to funded debt within the debt limit		<u>3,000,545.19</u>
Net indebtedness within the debt limit December 31, 1941		\$29,623,454.81
Loans authorized but not issued (within the debt limit)		<u>†710,000.00</u>
Used debt incurring power within the debt limit		<u>30,333,454.81</u>
Unused debt incurring power within the debt limit, January 1, 1942		\$6,706,195.27
Estimated increase during the year by:		
Interest on sinking fund investments	\$101,737.50	
Appropriation for sinking funds for debt within the debt limit	89,559.00	
Serial bonds redeemable during year	<u>4,032,000.00</u>	
		<u>4,223,296.50</u>
Estimated amount of indebtedness that may legally be incurred within the debt limit during the municipal year		<u>\$10,929,491.77</u>

* Refer to Exhibit E-1 — January 1, 1942, Balance Sheet.

† Refer to page 90 — Auditor's Report for 1941.

EXHIBIT E-5
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Debt Issued
Fiscal Year Ended December 31, 1942

Dates of Orders	Issued	Rate of Interest Per Cent	Objects for Which it was Borrowed	Amounts		When Due	Annually
				Inside of Debt Limit	Outside of Debt Limit		
April 7, 1942	May 15, 1942	1½	City of Boston, Municipal Relief Loan, Acts of 1941.....		\$2,776,000.00	May 15, 1943-48 May 15, 1949-52, inclusive May 15, 1943-52, inclusive	\$278,000.00 277,000.00
Mar. 24, 1942	May 15, 1942	1½	City of Boston Funding Loan, Acts of 1941.....	\$1,000,000.00		May 15, 1943-52, inclusive	100,000.00
Dec. 30, 1941	Nov. 1, 1942	1	City of Boston Defense Loan, Acts of 1941.....		100,000.00	Nov. 1, 1943-47, inclusive	20,000.00
May 26, 1942	Nov. 1, 1942	1	City of Boston Defense Loan, Acts of 1941.....		188,350.00	Nov. 1, 1943-46, inclusive	38,000.00
June 27, 1942	Nov. 1, 1942	1	City of Boston Defense Loan, Acts of 1941.....		125,000.00	Nov. 1, 1947 Nov. 1, 1943-47, inclusive	36,350.00
Chap. 395, Acts of 1938.	Dec. 1, 1942	1½	City of Boston, Huntington Avenue Underpass Loan, Acts of 1938,		25,000.00	Dec. 1, 1943-47, inclusive	25,000.00
						Dec. 1, 1948-52, inclusive	3,000.00
July 2, 1941	Dec. 1, 1942	1½	Bridges, Construction of.....	250,000.00		Dec. 1, 1943-52, inclusive	2,000.00
July 2, 1941	Dec. 1, 1942	2	Sewerage Loan.....	300,000.00		Dec. 1, 1953-62, inclusive	13,000.00
Chap. 480, Acts of 1923.	Dec. 1, 1942	2½	Dorchester Rapid Transit.....		75,000.00	Dec. 1, 1943-72, inclusive	12,000.00
Dec. 1, 1942	Dec. 31, 1942	1	Emergency Fuel Loan.....		100,000.00	Dec. 1, 1943-72, inclusive Dec. 1, 1987 Dec. 31, 1943	10,000.00
			Totals.....	\$1,550,000.00	\$3,389,350.00		

Inside Debt Limit
Outside Debt Limit

\$1,550,000.00
3,389,350.00
\$4,939,350.00

EXHIBIT E-6
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Funded Debt Charges To Be Met from Taxes
December 31, 1942

YEAR	Serial Bond Maturities	Serial Bond Interest	Sinking Fund Requirements	Sinking Fund Interest	Total Debt Charges
1943	\$9,342,500.00	\$1,654,044.75	\$112,414.00	\$210,974.00	\$11,319,932.75
1944	8,793,500.00	1,428,536.00	105,810.67	153,171.50	10,481,018.17
1945	8,058,500.00	1,174,726.00	9,071.00	50,359.00	9,292,656.00
1946	6,935,500.00	945,113.50	9,071.00	18,414.00	7,908,098.50
1947	6,115,850.00	748,621.00	9,071.00	15,414.00	6,888,956.00
1948	5,152,500.00	576,867.50	9,071.00	13,454.00	5,751,892.50
1949	4,316,500.00	434,917.50	9,071.00	637.50	4,761,126.00
1950	3,533,000.00	322,305.00	2,267.75	637.50	3,858,210.25
1951	2,751,000.00	231,347.50		637.50	2,982,985.00
1952	1,840,000.00	161,495.00		637.50	2,002,132.50
1953	1,360,000.00	112,490.00		450.00	1,472,940.00
1954	768,000.00	74,317.50		450.00	842,767.50
1955	579,000.00	54,240.00		450.00	633,690.00
1956	401,000.00	39,475.00		450.00	440,925.00
1957	230,000.00	29,027.50		450.00	259,477.50
1958	167,000.00	23,205.00		450.00	190,655.00
1959	122,000.00	19,145.00		450.00	141,595.00
1960	99,000.00	16,322.50		450.00	115,772.50
1961	91,000.00	13,900.00		450.00	105,350.00
1962	85,000.00	11,617.50		450.00	97,067.50
1963	73,000.00	9,455.00		450.00	82,905.00
1964	73,000.00	7,502.50		450.00	80,952.50
1965	48,000.00	5,550.00		450.00	54,000.00
1966	47,000.00	4,410.00		450.00	51,860.00
1967	47,000.00	3,287.50		450.00	50,737.50
1968	38,000.00	2,165.00		450.00	40,615.00
1969	22,000.00	1,300.00		450.00	23,750.00
1970	18,000.00	875.00		450.00	19,325.00
1971	16,000.00	520.00		450.00	16,970.00
1972	10,000.00	200.00		450.00	10,650.00
Totals	\$61,132,850.00	\$8,106,978.75	\$265,847.42	\$473,336.50	\$69,979,012.67

EXHIBIT E-7
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Funded Debt Payable
December 31, 1942

YEAR	Serial Bonds					
	City	Welfare and Relief	County	Water	Rapid Transit	Total Serial Bonds
1943	\$5,520,000.00	\$3,687,500.00	\$135,000.00	\$41,000.00	\$6,000.00	\$9,389,500.00
1944	4,972,000.00	3,686,500.00	135,000.00	41,000.00	6,000.00	8,840,500.00
1945	4,240,000.00	3,685,500.00	133,000.00	39,000.00	6,000.00	8,103,500.00
1946	3,818,000.00	2,984,500.00	133,000.00	38,000.00	6,000.00	6,979,500.00
1947	3,498,350.00	2,484,500.00	133,000.00	36,000.00	6,000.00	6,157,850.00
1948	2,965,000.00	2,058,500.00	129,000.00	36,000.00	6,000.00	5,194,500.00
1949	2,578,000.00	1,620,500.00	118,000.00	36,000.00	6,000.00	4,358,500.00
1950	2,296,000.00	1,130,000.00	107,000.00	36,000.00		3,569,000.00
1951	2,004,000.00	645,000.00	102,000.00	36,000.00		2,787,000.00
1952	1,461,000.00	277,000.00	102,000.00	36,000.00		1,876,000.00
1953	1,259,000.00		101,000.00	36,000.00		1,396,000.00
1954	668,000.00		100,000.00	36,000.00		804,000.00
1955	479,000.00		100,000.00	12,000.00		591,000.00
1956	301,000.00		100,000.00			401,000.00
1957	141,000.00		89,000.00			230,000.00
1958	123,000.00		44,000.00			167,000.00
1959	122,000.00					122,000.00
1960	99,000.00					99,000.00
1961	91,000.00					91,000.00
1962	85,000.00					85,000.00
1963	73,000.00					73,000.00
1964	73,000.00					73,000.00
1965	48,000.00					48,000.00
1966	47,000.00					47,000.00
1967	47,000.00					47,000.00
1968	38,000.00					38,000.00
1969	22,000.00					22,000.00
1970	18,000.00					18,000.00
1971	16,000.00					16,000.00
1972	10,000.00					10,000.00
1973						
1974						
1975						
1976						
1977						
1978						
1979						
1980						
1981						
1982						
1983						
1984						
1985						
1986						
1987						
Totals	\$37,112,350.00	\$22,259,500.00	\$1,761,000.00	\$459,000.00	\$42,000.00	\$61,633,850.00

EXHIBIT E-7
CITY OF BOSTON AND COUNTY OF SUFFOLK
DEBT AND SINKING FUNDS
FUNDED DEBT PAYABLE
DECEMBER 31, 1942

YEAR	Sinking Fund Bonds				Grand Total
	City	Traffic Tunnel	Rapid Transit	Total Sinking Fund	
1943	\$200,000.00		\$1,350,000.00	\$1,550,000.00	\$10,939,500.00
1944	3,662,000.00		1,083,000.00	4,745,000.00	13,585,500.00
1945	1,654,000.00		2,056,700.00	3,710,700.00	11,814,200.00
1946	150,000.00		1,588,150.00	1,738,150.00	8,717,650.00
1947	49,000.00		1,491,850.00	1,540,850.00	7,698,700.00
1948	320,900.00		2,000,000.00	2,320,900.00	7,515,400.00
1949			650,000.00	650,000.00	5,008,500.00
1950			1,000,000.00	1,000,000.00	4,569,000.00
1951					2,787,000.00
1952	5,000.00			5,000.00	1,881,000.00
1953					1,396,000.00
1954					804,000.00
1955					591,000.00
1956			950,000.00	950,000.00	1,351,000.00
1957			5,000,000.00	5,000,000.00	5,230,000.00
1958			1,300,000.00	1,300,000.00	1,467,000.00
1959			5,315,000.00	5,315,000.00	5,437,000.00
1960			1,975,000.00	1,975,000.00	2,074,000.00
1961			1,750,000.00	1,750,000.00	1,841,000.00
1962			1,515,000.00	1,515,000.00	1,600,000.00
1963		\$2,000,000.00	688,000.00	2,688,000.00	2,761,000.00
1964		500,000.00	248,000.00	748,000.00	821,000.00
1965		800,000.00	60,000.00	860,000.00	908,000.00
1966		150,000.00	150,000.00	300,000.00	347,000.00
1967		50,000.00	1,662,000.00	1,712,000.00	1,759,000.00
1968			1,718,000.00	1,718,000.00	1,756,000.00
1969			1,380,000.00	1,380,000.00	1,402,000.00
1970			2,090,000.00	2,090,000.00	2,108,000.00
1971			3,570,000.00	3,570,000.00	3,586,000.00
1972			3,570,000.00	3,570,000.00	3,580,000.00
1973			2,207,000.00	2,207,000.00	2,207,000.00
1974			952,000.00	952,000.00	952,000.00
1975			990,000.00	990,000.00	990,000.00
1976			3,060,000.00	3,060,000.00	3,060,000.00
1977			1,460,000.00	1,460,000.00	1,460,000.00
1978			70,000.00	70,000.00	70,000.00
1979		50,000.00		50,000.00	50,000.00
1980		4,000,000.00	105,000.00	4,105,000.00	4,105,000.00
1981	15,000.00	3,000,000.00	285,000.00	3,300,000.00	3,300,000.00
1982		5,950,000.00	565,000.00	6,515,000.00	6,515,000.00
1983		2,200,000.00	710,000.00	2,910,000.00	2,910,000.00
1984		800,000.00	155,000.00	955,000.00	955,000.00
1985			500,000.00	500,000.00	500,000.00
1986			560,000.00	560,000.00	560,000.00
1987			75,000.00	75,000.00	75,000.00
Totals	\$6,055,900.00	\$19,500,000.00	\$55,854,700.00	\$81,410,600.00	\$143,044,450.00

SCHEDULE E-1
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Changes in Gross and Net Funded Debt
Fiscal Year Ended December 31, 1942

GROSS FUNDED DEBT

	City Debt	County Debt	Water Debt	Rapid Transit Debt	Traffic Tunnel Debt	Total
December 31, 1941 . . .	\$69,983,900.00	\$1,897,000.00	\$512,000.00	\$56,627,700.00	\$19,500,000.00	\$148,520,600.00
December 31, 1942 . . .	65,427,750.00	1,761,000.00	459,000.00	55,896,700.00	19,500,000.00	143,044,450.00
Decrease	\$4,556,150.00	\$136,000.00	\$53,000.00	\$731,000.00		\$5,476,150.00

NET FUNDED DEBT

	City Debt	County Debt	Water Debt	Rapid Transit Debt	Traffic Tunnel Debt	Total
December 31, 1941 . . .	\$62,288,425.84	\$1,897,000.00	\$512,000.00	\$41,359,343.60	\$18,022,520.83	\$124,079,290.27
December 31, 1942 . . .	58,286,547.30	1,761,000.00	459,000.00	40,539,333.35	17,701,428.18	118,747,308.83
Decrease	\$4,001,878.54	\$136,000.00	\$53,000.00	\$820,010.25	\$321,092.65	\$5,331,981.44

SCHEDULE E-2
City of Boston and County of Suffolk

DEBT AND SINKING FUNDS

Summary of the Objects for Which the Outstanding Funded Debt was Issued
Fiscal Year Ended December 31, 1942

CITY DEBT				
	Outstanding January 1, 1942	Issued in 1942	Matured or Canceled in 1942	Outstanding December 31, 1942
Bridges: Miscellaneous	\$1,474,000.00	\$250,000.00	\$227,000.00	\$1,497,000.00
Cambridge Bridge	1,002,900.00		200,000.00	802,900.00
Ferries	177,000.00		25,000.00	152,000.00
Miscellaneous:				
Boston Traffic Commission	9,000.00		6,000.00	3,000.00
Commonwealth Avenue Underpass	120,000.00		20,000.00	100,000.00
Defense Loan, Acts of 1941	50,000.00	413,350.00	10,000.00	453,350.00
Emergency Fuel Loan		100,000.00		100,000.00
Fire Department	192,000.00		20,000.00	172,000.00
Huntington Avenue Underpass	195,000.00	25,000.00	23,000.00	197,000.00
Public Works Department, Garages	19,000.00		7,000.00	12,000.00
Land, East Boston	4,000.00		1,000.00	3,000.00
Land, Southampton Street	12,000.00		3,000.00	9,000.00
Police Department	103,000.00		25,000.00	78,000.00
Institutions Department	6,000.00		3,000.00	3,000.00
Funding Loan	9,398,000.00	1,000,000.00	801,000.00	9,597,000.00
State Tax Funding Loan	900,000.00		300,000.00	600,000.00
Municipal Relief Loan	22,893,000.00	2,776,000.00	3,409,500.00	22,259,500.00
Hospitals	3,732,000.00		676,000.00	3,056,000.00
Public Buildings, Exclusive of Schoolhouses	2,602,000.00		430,000.00	2,172,000.00
Public Parks, Playgrounds, etc.	1,656,000.00		280,000.00	1,376,000.00
Airport	509,000.00		118,000.00	391,000.00
Schoolhouses and Sites	7,075,000.00		388,000.00	6,687,000.00
Sewers: Miscellaneous	9,348,000.00	300,000.00	757,000.00	8,891,000.00
Charles River Basin, etc.	969,000.00		100,000.00	869,000.00
Savin Hill Bay, Sewerage Works	199,000.00		22,000.00	177,000.00
Streets:				
Miscellaneous	1,050,000.00		412,000.00	638,000.00
Highways, Making of	4,301,000.00		680,000.00	3,621,000.00
Public Ways, Construction of	500,000.00		50,000.00	450,000.00
Stuart Street	100,000.00		90,000.00	10,000.00
Cambridge Street and Court Street	783,000.00		194,000.00	589,000.00
Tremont Street Improvement	16,000.00		14,000.00	2,000.00
Kneeland Street Improvement	60,000.00		40,000.00	20,000.00
Morton Street Improvement	6,000.00		6,000.00	
Dock Square and Faneuil Hall Square Improvement	108,000.00		24,000.00	84,000.00
Centre Street	78,000.00		59,000.00	19,000.00
Traffic Tunnel	16,000,000.00			16,000,000.00
Traffic Tunnel Series "B"	3,000,000.00			3,000,000.00
Traffic Tunnel Series "C"	500,000.00			500,000.00
Hyde Park Street Railway	337,000.00			337,000.00
Rapid Transit Debt:				
Arlington Station	1,248,000.00			1,248,000.00
Boston Tunnel and Subway	8,339,700.00		6,000.00	8,333,700.00
Boylston Street Subway, Acts of 1911	5,493,000.00			5,493,000.00
Boylston Street Subway, Acts of 1930	4,965,000.00			4,965,000.00
Cambridge Connection	1,663,000.00			1,663,000.00
Dorchester Rapid Transit	11,060,000.00	75,000.00		11,135,000.00
Dorchester Tunnel	12,235,000.00			12,235,000.00
East Boston Tunnel	2,549,000.00		800,000.00	1,749,000.00
East Boston Tunnel Alterations	3,910,000.00			3,910,000.00
East Boston Tunnel Alterations, Acts of 1924	70,000.00			70,000.00
East Boston Tunnel Extension	2,500,000.00			2,500,000.00
Huntington Avenue Subway	750,000.00			750,000.00
Huntington Avenue Subway Extension	1,500,000.00			1,500,000.00
Tremont Street Subway, Alterations	345,000.00			345,000.00
WATER DEBT				
Water Debt	512,000.00		53,000.00	459,000.00
COUNTY DEBT				
Court House Loan, Acts of 1935	1,650,000.00		102,000.00	1,548,000.00
Suffolk County Jail	97,000.00		13,000.00	84,000.00
Suffolk County House of Correction	150,000.00		21,000.00	129,000.00
Gross Funded Debt	*\$148,520,600.00	\$4,939,350.00	\$10,415,500.00	*\$143,044,450.00

* Exhibit E-2.

SCHEDULE E-3
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Loans Authorized but not Issued
December 31, 1942

Dates of Orders	Object	Inside of Debt Limit	Outside of Debt Limit
July 31, 1935	Traffic Tunnel Series "C" (Chap. 455, Acts of 1935)		\$100,000.00
Dec. 12, 1935	New City Hall Plans, etc.	\$10,000.00	
Sept. 27, 1938	Huntington Avenue Subway (Chap. 395, Acts of 1938)		500,000.00
Sept. 27, 1938	Huntington Avenue Underpass (Chap. 395, Acts of 1938)		50,000.00
July 2, 1941	Bridges, Construction of	150,000.00	
Dec. 1, 1942	Public Ways, Construction of	500,000.00	
		<u>\$660,000.00</u>	<u>\$650,000.00</u>
	Inside debt limit \$660,000.00		
	Outside debt limit 650,000.00		
	<u>\$1,310,000.00</u>		

SCHEDULE E-4
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Analysis of Changes In Sinking Fund Surplus
Fiscal Year Ended December 31, 1942

Surplus as of January 1, 1942		\$2,193,471.69
Add:		
Betterments Paid to the Commission	\$114,714.19	
Excess Funds over Debt Requirements Transferred	61,088.21	
Unexpended Loan Balance Transferred, Park, Vicinity of Nashua and Leverett Streets, Chapter 174, Acts of 1928	15,000.00	
Interest on Investments	10,000.00	
Final Liquidating Dividend, Federal National Bank	9,698.72	
		<u>210,501.12</u>
		\$2,403,972.81
Subtract:		
Purchase and Cancellation of Outstanding Debt	\$500,000.00	
Redemption of Serial Debt	299,223.39	
		<u>799,223.39</u>
Surplus as of December 31, 1942		<u>\$1,604,749.42</u>

SECTION F
TRUST FUNDS

EXHIBIT F-1
City of Boston and County of Suffolk
BALANCE SHEET — TRUST FUNDS
December 31, 1942

ASSETS		
Cash:		
Under control of Treasurer	\$1,100,462. 69	
In custody of Treasurer	2,417,512. 60	
		\$3,517,975. 29
Accounts Receivable:		
George Robert White Fund, Rents	\$70,904. 34	
Mount Hope Cemetery, Fees, etc.	70. 00	
Gibson School Fund, Rents	300. 00	
		71,274. 34
Investments		61,518,793. 86
Total		<u>\$65,108,043. 49</u>
LIABILITIES AND RESERVES		
Appropriation Balances		\$386,415. 53
Revenues Available when Collected		71,274. 34
Reserved Accounts:		
Boston Retirement Fund	\$2,341,004. 96	
Miscellaneous Balances held for Investment	713,666. 01	
Permanent School Pension Fund	53,903. 52	
Franklin Fund	6,885. 88	
Teachers' Retirement Fund	15,718. 24	
Daniel Preston Lot Claim	381. 15	
		3,131,559. 76
Trust Funds		61,518,793. 86
Total		<u>\$65,108,043. 49</u>

SCHEDULE F-1
City of Boston and County of Suffolk

TRUST FUNDS
Changes in Appropriation Balances
Fiscal Year Ended December 31, 1942

	Balances From 1941	Income and Credits	Expenditures	Balances To 1943
Susan H. Leeds Bequest, Income	\$585.56	\$411.92	\$344.75	\$652.73
Michael Francis Cahill Fund, Income	14,573.10	20,596.64	10,222.45	24,947.29
Cemetery Trust Funds, Income	406.52	23,738.53	17,943.48	6,201.57
Copenhagen Fund, Income	5,941.71	200.00		6,141.71
Federal Emergency Relief Fund	144.07		144.07	
Fitzgerald Firemen's Gold Medal Fund, Income	486.75	25.00		511.75
Foss Flag Fund, Income	40.30	85.00		125.30
Franklin Technical Institute	87.42	119,564.07	117,871.65	1,779.84
Smith Fund, Income		200.00		200.00
Hospital Department Trust Funds, Income		2,265.15		2,265.15
Samuel Hirschberg Fund, Income		24.00		24.00
Sawyer Marcella Street Home Fund, Income	281.36	81.50	168.90	193.96
Library Department Trust Funds, Income	76,533.04	53,412.16	50,625.70	79,319.50
James L. Whitney Bibliographical Account, Income,	1,079.40	700.00		1,779.40
Josiah H. Benton Book Fund, Income	39,736.80	38,098.13	40,239.20	37,595.73
The Children's Fund, Income	3,255.22	3,255.22	3,255.22	3,255.22
Anne Russell Chickering Fund	71.25		71.25	
Susan A. E. Morse Library Fund	19.82		10.79	9.03
John J. Shields Public Library Fund	39.34		38.16	1.18
Anonymous Story-Telling Fund No. 18		75.00	75.00	
Anonymous Story-Telling Fund No. 19		100.00	75.00	25.00
Mary P. C. Cummings Trust Fund, Income	39,945.60	5,939.96	3,242.26	42,643.30
George F. Parkman Fund, Income		21,000.00	21,000.00	
J. Harleston Parker Medal Fund, Income	224.83	72.50		297.33
Phillips Street Fund, Income	6,720.37	625.40	574.00	6,771.77
Police Charitable Fund, Income	3,842.07	7,948.16	7,574.50	4,215.73
Boston Common Tree Fund, Income		140.58	120.29	20.29
Randidge Trust Fund, Income	817.00	1,747.96		2,564.96
Old State House Repair Fund, Income		120.00		120.00
A. Shuman Memorial Fund, Income	5,057.45	5,385.00	2,494.23	7,948.22
Anna J. George Scholarship Fund, Income		83.14	83.14	
Bowdoin Dorchester School Fund, Income	761.99	191.26	74.50	878.75
Costello C. Converse School Fund, Income	1,085.20	171.58		1,256.78
Eastburn School Fund, Income	1,978.49	442.50		2,420.99
Elvira Bush Smith Fund	7.33	10.00		17.33
Franklin Medal Fund, Income	39.87	48.82	58.26	30.43
Gibson School Fund, Income	4,831.17	3,162.46	1,538.92	6,454.71
Alice G. and Anna A. Maguire School Fund, Income,		6.25		6.25
Horace Mann School Fund, Income	140.76	244.00	254.92	129.84
Peter P. F. Degrand School Fund, Income	1,483.44	1,143.89	245.68	2,381.65
Samuel G. Davis School Fund, Income	6,794.82	3,472.34	2,200.00	8,067.16
Teachers' Waterston Fund, Income	2,423.83	200.98		2,624.81
Walter Scott Medal for Valor Fund, Income	759.98	124.02	73.37	810.63
Henry L. Shattuck Fund		7,500.00		7,500.00
George Robert White Fund, Income	1,404,080.24	1,374,669.70	2,654,617.21	* 124,132.73
Miscellaneous School Funds		522.06	522.06	
Brooker Poor Widows' Fund, Income	246.52	123.26	276.27	93.51
John Larkin Fund, Income		20.06	20.06	
Thorndike Coal Fund, Income		259.47	259.47	
Totals	\$1,624,522.62	\$1,698,207.67	\$2,936,314.76	\$386,415.53

* Investments in addition to above \$1,400,000.00.

SCHEDULE F-2
City of Boston and County of Suffolk
TRUST FUNDS
Statement of Cash Receipts and Disbursements
Fiscal Year Ended December 31, 1942

Total of Trust Funds, December 31, 1941		\$62,380,900.59
Receipts:		
Boston Retirement System:		
Tax Levy Appropriation	\$2,153,447.00	
Members' Pay Roll Deductions	1,076,021.49	
Prior Service — City of Cambridge	953.00	
Commonwealth of Massachusetts:		
Teachers' Pension Grant	226,227.15	
Section 3, Chapter 421, Acts of 1938	480.41	
Public School Teachers' Retirement Fund	60,453.25	
Perpetual Care — Cemetery Division	89,731.90	
Franklin Foundation	100,074.17	
Rents, etc.	358,857.66	
Distribution of Benton Book Fund Income to Library Department, Trust Funds, Income	23,842.08	
Bequests	13,651.46	
Interest and Income on Investments	2,077,136.84	
Appreciation on Investments Matured, Sold, etc.	14,923.13	
Accrued Interest on Investments Matured, Sold, etc.	6,664.28	
Premium on Investments Sold	38,660.71	
Miscellaneous — Refund	8.82	
		6,241,133.35
Accounts Receivable:		
George Robert White Fund — Rental Charges		337,555.61
		<u>\$68,959,589.55</u>
Payments:		
Boston Retirement System:		
Payments to Pensioners	\$1,810,815.45	
Refunds of Members' Pay Roll Deductions	532,143.49	
Public School Teachers' Retirement Fund	72,376.91	
Premium on Investments Purchased	168,626.46	
Accrued Interest on Investments Purchased	16,138.84	
Depreciation on Investments Matured, Sold, etc.	30,263.28	
Payments from Appropriations (Schedule F-1)	\$2,936,314.76	
Less: Accrued Interest	\$583.50	
Premium	25.00	
Investments Purchased:		
George R. White Fund, Income	2,400,000.00	
George F. Parkman Fund, Income	21,000.00	
		<u>2,421,608.50</u>
		514,706.26
Adjustment on account of receipt of final dividend on cash in closed banks, Miscellaneous	69,726.87	
		2,125.10
Transfers:		
To Appropriations	\$294,831.11	
To School Committee	556.50	
To Hospital Trustees	4,244.67	
		<u>299,632.28</u>
Accounts Receivable:		
George Robert White Fund — Rental Credits	334,991.12	
		<u>3,851,546.06</u>
Total of Trust Funds, December 31, 1942 (Exhibit F-1)		<u>\$65,108,043.49</u>

SECTION G

MISCELLANEOUS SCHEDULES AND CHARTS

SCHEDULE G-1
City of Boston and County of Suffolk
APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1942

City Appropriations		\$38,516,142.79
County Appropriations		3,758,426.04
School Committee Appropriations		16,474,322.32
Emergency Compensation Allotments (City)	\$1,079,000.00	
Emergency Compensation Allotments (County)	69,000.00	
		<hr/> 1,148,000.00
Overlay Deficits, 1938 and 1939		991,922.77
Debt requirements certified by City Auditor to Board of Assessors:		
City purposes	\$9,791,883.17	
County purposes	189,591.25	
School purposes	702,605.78	
		<hr/> 10,684,080.20
Boston Retirement Board:		
Pension Accumulation Fund		2,153,447.00
Boylston Street Subway (chapter 394, Acts of 1930), Rental Deficit		85,641.59
Huntington Avenue Subway, Rental Deficit		67,574.76
Sumner Traffic Tunnel Deficit		158,731.40
Amount of State Tax	\$3,325,050.00	
Charles River Basin Assessment:		
District:		
Sinking Fund	\$6,506.41	
Serial Bonds	4,364.96	
Interest	45,390.91	
Maintenance	71,524.40	
		<hr/> 127,786.68
Bridge:		
Sinking Fund	\$9,069.15	
Interest	20,690.91	
		<hr/> 29,760.06
Metropolitan Park Assessment:		
Sinking Fund	\$17,777.00	
Serial Bonds	31,236.74	
Interest	46,369.35	
Maintenance	269,148.91	
		<hr/> 364,532.00
Metropolitan Sewer Assessment:		
Sinking Fund	\$956.90	
Serial Bonds	76,450.13	
Interest	61,739.14	
Maintenance	187,161.94	
		<hr/> 326,308.11
Neponset Bridge Assessment (chapter 300, Acts of 1915):		
Serial Bonds	\$6,176.47	
Interest	494.12	
		<hr/> 6,670.59
Abatement of Smoke Nuisance Assessment		16,110.85
Auditing Municipal Accounts		26,326.24
Hospital or Home Care for Civil War Veterans		1,170.00
Corporation Tax, Public Service, 1939		98,722.95
Boston Metropolitan District Expenses (chapter 383, Acts of 1929)		3,395.46
Canterbury Street Highway		5.25
		<hr/>
Carried forward	\$4,325,838.19	\$74,038,288.87

SCHEDULE G-1

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CITY OF BOSTON AND COUNTY OF SUFFOLK

APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1942

<i>Brought forward</i>	\$4,325,838.19	\$74,038,288.87
Excess of Amounts Raised in Tax Levy of 1942, over Amounts Paid:		
Boston Elevated Railway Deficit	\$844,320.19	
Boston Elevated Railway, Rental Deficit	55,262.62	
Boston Elevated Legal Expenses (chapter 89, Acts of 1941),	48,287.10	
Miscellaneous	36.30	
	<u>947,906.21</u>	
	\$5,273,744.40	
Excess of Amounts Raised in Tax Levy of 1941, over Amounts Paid	<u>12,550.82</u>	
		5,261,193.58
Total Appropriations and Warrants		<u>\$79,299,482.45</u>

Metropolitan Water Assessment:

Sinking Fund	\$13,012.35
Serial Bonds	965,460.87
Interest	1,012,704.11
Maintenance	820,857.67
Brookline Credit	94,943.76
Paid by water income	<u>\$2,906,978.76</u>

WAYS AND MEANS OTHER THAN TAXES, 1942

An estimate of the ways and means, other than taxes, of meeting expenditures of the City of Boston and County of Suffolk, for the year ended December 31, 1942.

Boston Traffic Commission	\$11,959.21
Building Department	30,000.00
Canal Street Land	19,270.53
City Clerk Department	24,000.00
Collecting Department	35,000.00
Election Department	1,000.00
Fire Department	89,500.00
Health Department	37,000.00
Hospital Department	468,000.00
Institutions Department	24,500.00
Interest	344,450.00
Land Court Refunds	12,000.00
Library Department	26,000.00
Licensing Board	50,000.00
Liquor Licenses	1,450,000.00
Market Department	80,750.00
Mayor	85,000.00
Park Department	70,500.00
Pedlers' Licenses	10,000.00
Police Department	54,700.00
Public Buildings Department	28,500.00
Public Welfare Department	4,729,186.21
Public Works Department	140,700.00
Registry Department	85,000.00
Soldiers' Relief Department	106,000.00
Street Laying-Out Department	100,000.00
Treasury Department	10,000.00
Weights and Measures Department	19,000.00
General Revenue Discount	52,000.00
County of Suffolk	400,000.00
Boston Port Authority — refund from State	25,152.89
County Court House — refund from State	110,000.00
Housing Authority	77,831.00
	<u>\$8,806,999.84</u>
School Committee:	
Estimated income 1942, including Smith-Hughes Fund	\$1,013,840.73
Amount remaining in treasury for school purposes (chapter 206, Special Acts 1919)	223,602.41
	<u>1,237,443.14</u>
	<u>\$10,044,442.98</u>

SCHEDULE G-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1942

Total Appropriations and Requirements	\$79,299,482.45
CREDITS	
Estimated departmental income	\$8,806,999.84
School surplus and estimated income	1,237,443.14
Estimated corporation taxes	1,315,768.46
Share of State income tax	3,661,040.17
Poll taxes	508,040.00
Automobile excise tax	800,000.00
Reimbursement for State-owned lands	53,953.51
Highway Fund	2,007,371.40
Municipal Relief Loans	2,964,350.00
Tax Title Excess Interest	44,829.01
Sumner Tunnel	100,000.00
Total Credits and Deductions	21,499,795.53
Net Requirements before adding overlay	\$57,799,686.92
Overlay (4 per cent of net requirements)	2,311,987.48
Total Real and Personal Property Tax	<u>\$60,111,674.40</u>

SCHEDULE G-2

City of Boston and County of Suffolk

VALUATIONS, NET DEBT, APPROPRIATION ORDERS, TAX WARRANTS AND TAX RATES
1909-1942

YEAR	* Valuations	Average Valuation for 3 Years, Less Abate- ments, to December 31 of Previous Year	Net Funded Debt December 31	Appropriation Orders	Tax Warrants	Tax Rates
1909	\$1,347,948,227	\$1,300,863,960.00	\$71,156,239.12	\$22,987,289.50	\$22,764,449.13	\$16.50
1910	1,393,760,423	1,323,892,973.00	73,109,884.21	24,170,674.00	23,497,382.69	16.40
1911	1,428,349,514	1,355,416,829.00	72,833,964.71	25,812,423.45	23,913,365.52	16.40
1912	1,481,779,717	1,403,848,440.00	75,314,380.84	26,279,589.79	24,824,502.61	16.40
1913	1,520,974,500	1,440,255,253.00	79,648,819.33	27,186,393.69	26,646,516.22	17.20
1914	1,541,222,300	1,477,087,258.00	82,336,373.03	27,727,040.89	27,521,772.64	17.50
1915	1,566,397,300	1,510,758,818.00	84,802,669.88	28,402,435.28	28,728,299.69	18.00
1916	1,608,707,979	1,538,020,714.00	85,495,705.19	29,672,490.06	29,224,719.48	17.80
1917	1,467,166,143	1,568,290,365.00	85,127,030.00	31,197,173.15	26,411,136.37	17.70
1918	1,498,131,804	1,541,597,610.00	82,963,930.99	35,474,597.25	32,246,712.90	21.20
1919	1,528,153,778	1,518,938,942.00	81,123,705.58	36,363,599.56	36,559,115.35	23.60
1920	1,572,458,780	1,490,343,142.00	79,079,386.40	44,571,978.50	38,979,003.54	24.10
1921	1,595,736,943	1,526,365,955.00	80,754,428.93	46,501,910.74	40,424,784.26	24.70
1922	1,677,861,774	1,557,388,410.00	84,040,918.75	47,935,432.14	42,200,307.45	24.70
1923	1,714,104,300	1,606,575,807.00	82,116,229.86	48,015,899.67	43,565,464.48	24.70
1924	1,808,705,398	1,651,200,431.88	83,657,477.21	52,117,948.91	45,090,875.52	24.70
1925	1,862,842,700	1,720,250,701.60	91,372,048.68	54,768,613.32	50,292,673.19	26.70
1926	1,898,054,900	1,780,945,466.16	96,073,304.56	65,007,995.58	60,922,148.04	31.80
1927	1,928,821,700	1,841,057,566.16	97,193,799.54	63,197,901.22	58,563,263.56	30.00
1928	1,943,775,400	1,882,009,566.67	100,876,487.91	64,691,833.07	56,682,696.70	28.80
1929	1,953,231,000	1,909,255,300.00	102,176,784.81	66,961,759.84	56,804,927.82	28.00
1930	1,972,148,200	1,948,713,046.00	110,497,160.82	72,138,601.47	60,756,789.84	30.80
1931	1,958,010,000	1,973,091,133.33	119,354,187.52	74,690,305.37	61,677,315.39	31.50
1932	1,890,005,000	1,984,506,400.00	126,942,617.46	73,302,194.46	67,103,044.49	35.50
1933	1,780,000,000	1,945,584,733.00	135,815,273.15	67,140,855.28	58,491,052.83	32.80
1934	1,683,500,000	1,843,744,900.00	134,153,991.57	68,502,702.63	62,457,850.00	37.10
1935	1,650,000,000	1,744,959,500.00	134,501,473.19	74,577,042.60	61,050,000.00	37.00
1936	1,620,265,000	1,675,264,600.00	133,391,339.81	79,907,625.40	61,621,486.50	38.00
1937	1,590,544,700	1,631,106,175.00	130,156,316.50	80,706,811.31	61,554,079.89	38.70
1938	1,550,407,500	1,598,902,763.00	132,990,717.41	80,415,042.53	64,031,829.75	41.30
1939	1,524,806,000	1,571,053,726.00	131,425,837.22	83,196,365.18	60,839,759.40	39.90
1940	1,483,234,500	1,543,610,935.00	127,751,156.15	80,926,778.46	60,219,318.77	40.60
1941	1,460,782,900	1,514,947,672.33	124,079,290.27	78,999,132.79	57,847,002.84	39.60
1942	1,466,138,400	1,481,586,003.00	118,747,308.83	† 79,299,482.45	† 60,111,674.40	41.00
1943		1,460,074,903.00				

* 1909, May 1.
1910 to 1934, inclusive, April 1.
1935 to 1941, inclusive, January 1.
† Schedule G-1.

SCHEDULE G-3
City of Boston and County of Suffolk

STATISTICAL FACTS
For the Year 1942

Date of incorporation	February 23, 1822
Date of adoption of present City Charter	1909
Form of Government	Mayor and City Council
Area (square miles)	47.81
Population — Federal Census (January 1, 1940)	769,520
Number of employees as of December 31, 1942	20,263
Boston Housing Authority:	
Number of units	8
Area (acres)	129.88
Number of families	6,000
Building Department:	
Permits issued	11,085
Estimated cost	\$11,921,896.00
Cemeteries, number of	20
Election Department:	
Registered voters	364,206
Number of ballots cast last general election	248,942
Percentage of registered voters, voting	60.80
Fire Department:	
Number of stations	53
Number of fireboats	3
Number of employees	1,596
Alarms responded to	10,473
Health Department:	
Health Units	8
Detention Hospital	1
Hospitals (Including Boston Sanatorium):	
City Hospital:	
Number of buildings	56
Bed capacity	2,537
Patients, daily average:	
Wards	1,915
Out-patient	1,313
Long Island Hospital:	
Number of buildings	28
Population	1,176
Hospital (average)	515
Almshouse (average)	661
Library Department:	
Number of libraries	32
Number of employees	518
Number of volumes	1,734,516
Circulation	3,271,619
Markets, number of	2
Municipal buildings, number of	29
Park Department:	
Parks, number of acres	2,532.19
Main park system	1,387.00
Marine Park system	457.90
Miscellaneous parks	687.29

SCHEDULE G-3
CITY OF BOSTON AND COUNTY OF SUFFOLK

STATISTICAL FACTS

FOR THE YEAR 1942

Park Department:

Area of playgrounds and play areas (acres)	612.45
Number of playgrounds and play areas	87
Number of municipal golf links	2
Number of municipal beaches	11
Public grounds and squares (acres)	58.50
Swimming pools	2
Number of gymnasiums	11
Number of bridges	27

Police Department:

Number of stations and headquarters	18
Number of employees	2,480
Arrests	85,956

Public Works Department:

Bridges, number of	202
Ferryboats, number of	3
Street Lights:	
Electric	14,298
Gas	9,170
Miles of accepted streets and alleys	709.19
Sewers:	
Miles of sewers	1,252.61
Catch-basins	22,526
Average number of gallons pumped daily at main pumping station	102,120,251

Sumner Traffic Tunnel:

Length (feet)	5,700
Two-lane drive:	
Vehicles passing through — 1942	6,770,855

Water Service:

Number of meters in service	101,555
Per Capita daily average consumption (gallons)	136
Miles of mains:	
Ordinary	981,192
High pressure	18,721
Number of fire hydrants:	
Public	11,345
Private	387
High pressure	505

Rapid Transit:

Miles of subways and tunnels	16.81
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Schools:

Number of school buildings	263
Number of teachers	4,783
Day schools	4,399
Evening schools	384
Average membership	117,532
Day schools	110,448
Evening schools	7,084
Average daily attendance:	
Elementary and intermediate schools	66,786
High schools	24,707
Kindergartens	5,842
Teachers College	114
Special Schools	3,120

SCHEDULE G-4
City of Boston and County of Suffolk
SUMMARY OF TAX COLLECTIONS 1929-1942

ANNUAL COLLECTIONS, 1929 — 1942

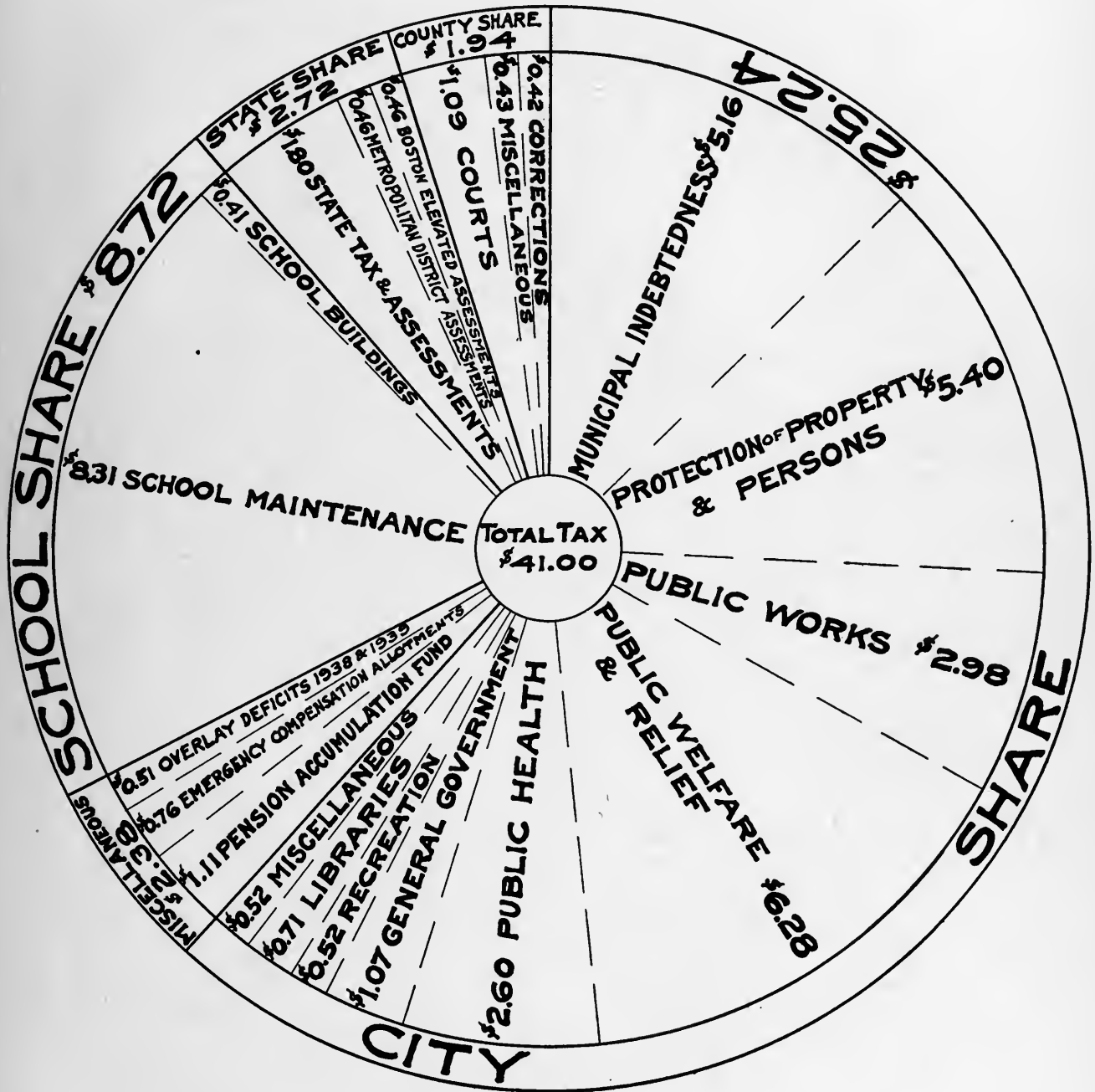
YEAR	Current Year's Levy	Prior Year's Levy	All Other Prior Years' Levies	Total Levies
1929	\$46,541,713.09	\$6,197,563.91	\$404,753.05	\$53,144,030.05
1930	51,409,220.22	7,474,545.63	482,605.63	59,366,371.48
1931	50,620,244.65	7,859,801.33	219,752.69	58,699,798.67
1932	49,603,961.30	7,975,221.68	357,542.35	57,936,725.33
1933	41,766,607.49	10,747,830.08	1,245,157.15	53,759,594.72
1934	44,014,626.49	8,952,327.58	1,192,385.47	54,159,339.54
1935	44,212,914.83	10,502,719.10	1,965,964.09	56,681,598.02
1936	45,904,573.83	8,782,418.76	2,106,111.23	56,793,103.82
1937	44,884,858.52	7,538,301.34	1,827,171.25	54,250,311.11
1938	50,059,439.16	8,691,553.89	1,858,233.60	60,609,226.65
1939	47,318,649.25	8,601,905.85	929,053.59	56,849,608.69
1940	48,306,098.03	8,335,984.24	1,476,549.84	58,118,632.11
1941	48,652,303.48	7,762,671.71	1,626,964.11	58,041,939.30
1942	51,874,373.66	5,663,658.08	830,934.77	58,368,966.51

PER CENT COLLECTED, CURRENT AND PRIOR YEARS' LEVIES, 1929 — 1942

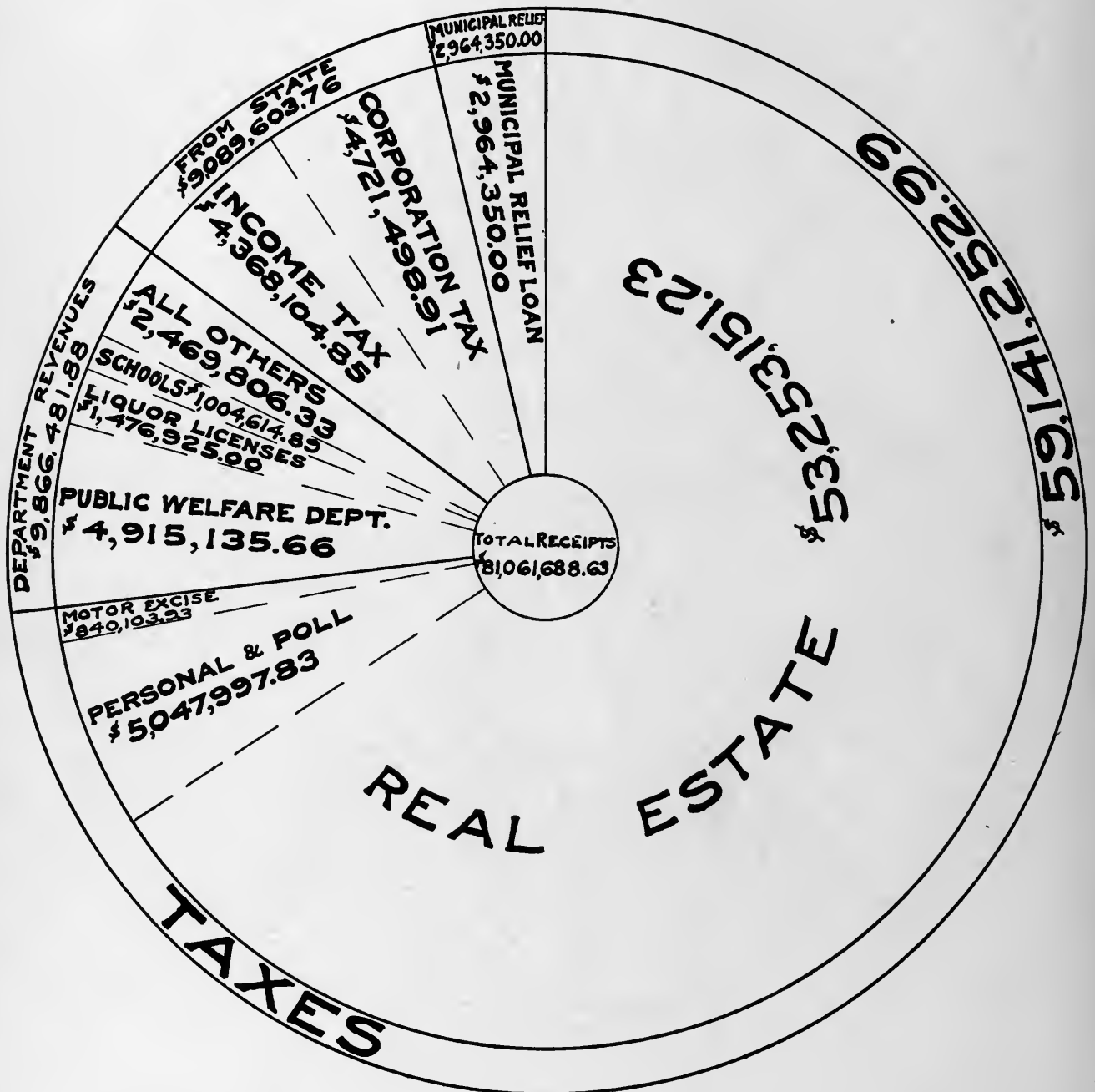
Year Ending December 31	Per Cent Collected, Current Year's Levy	Per Cent Collected, Prior Year's Levy
1929	84.320	97.544
1930	83.893	97.862
1931	81.412	96.720
1932	73.380	94.239
1933	70.887	89.280
1934	69.796	86.080
1935	71.737	86.449
1936	73.922	86.016
1937	72.331	86.061
1938	77.460	86.337
1939	77.102	90.770
1940	79.512	90.716
1941	83.191	92.289
1942	85.541	92.875

EXPENDITURE DOLLAR 1942

BASED ON THE TAX RATE OF \$41.00 PER \$1000. OF VALUATION



MAINTENANCE RECEIPTS 1942



CHARACTER OF NET FUNDED DEBT DECEMBER 31, 1942

